

1 documents? Are they on a --
2 A In the past?
3 Q Currently.
4 A Current? Current electronic going on -- how
5 they call the name I explain to you -- platform from
6 Mossack Fonseca, platform. When they open the case, we
7 attach to there. So some document -- with my document, I
8 keep it in my office. Some other document, they are not
9 mine anymore, like the Operating Agreement and that kind
10 of stuff, so I don't keep it.
11 Q Okay. But you said that you --
12 A The document I prepare, I keep it all the time.
13 I do copies.
14 Q So you keep hard copies, right, and you said
15 that you have --
16 A Physical and hard.
17 Q You have some electronic --
18 A Uh-huh.
19 Q -- copies?
20 A Uh-huh.
21 Q Are the electronic copies that you just referred
22 to looking through, are they stored on CD?
23 A Some one they stored on CD. Some one they
24 stored in the computer.
25 Q But is it on the Mossack Fonseca platform or

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1 someplace else?
2 A On the Mossack Fonseca platform, most of them,
3 because I told you, when they open the instruction, it's
4 like a platform instruction. So we put everything there,
5 the instruction and everything; and after the company is
6 incorporated and it's gone, no more access to that
7 platform anymore on that particular company for me. I
8 don't know how they call. It's a system. It's a
9 computer, you know.
10 Q So did you search the Mossack Fonseca
11 platform --
12 A I searched my --
13 Q Hold on.
14 Did you search the Mossack Fonseca platform for
15 any documents when you were collecting documents to
16 respond to this subpoena?
17 A I search my access, my access what I have, and
18 my access what I have was also the same I have in my
19 file, physical file.
20 Q Okay. So you searched the documents on the
21 Mossack Fonseca platform that you have access to?
22 A Yes.
23 Q I see. And they were the same --
24 A Same, exactly the same.
25 Q -- as the documents in the file?

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1	A	Uh-huh.
2	Q	Okay. And then there are other documents in the
3		Mossack Fonseca platform that you don't have access to?
4	A	I can't have access, yeah.
5	Q	I understand.
6		Do you know if the Mossack Fonseca platform is
7		shared with all the Mossack Fonseca affiliates?
8	A	I don't know. I don't know. The only thing I
9		know is my access.
10	Q	Do you know where the platform is maintained?
11		Is it on the server in Panama or --
12	A	No idea.
13	Q	No idea?
14	A	I don't know.
15	Q	Is the platform that you're talking about, is
16		that the same thing as the electronic filing cabinet
17		that's referred to in some -- take that back.
18		Have you ever heard the term "electronic filing
19		cabinet"?
20	A	No. My first time. Sorry.
21	Q	Now could you please turn to Exhibit 14.
22	A	Turn to first page?
23	Q	Exhibit 14.
24	A	Oh, sorry.
25	Q	So on the first page do you see this is an

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1		E-mail from World Compliance Corporations to Suzy Ramos
2		Corporations?
3	A	Uh-huh.
4	Q	Do you know what World Compliance Corporations
5		is?
6	A	No.
7	Q	Never heard of that?
8	A	No -- well, no, I heard but probably I don't
9		have no idea what it is in a long time.
10	Q	Do you know who Suzy Ramos is?
11	A	Yes.
12	Q	Who is Suzy Ramos?
13	A	She work in the same place as Iris Vergara.
14	Q	Iris Vergara, is she in the corporations group
15		at Mossack Fonseca?
16	A	Yeah, the same as Suzy Ramos.
17	Q	I see. Okay. So could you turn to the fourth
18		page of Exhibit 14, which confusingly has the number 1 at
19		the bottom.
20	A	Oh, yeah, okay.
21	Q	And it has the -- in the lower right corner it
22		says TRANSLATION MC05 002132. Do you see that?
23	A	Uh-huh.
24	Q	Okay. You see at the top the E-mail is from
25		Mossack Fonseca & Company (corporations Nevada)?

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1	A	Uh-huh.
2	Q	And it's to MF Corporate Services Nevada. See that?
3	A	Yeah.
4	Q	MF Corporate Services Nevada, that's you, right?
5	A	Yes. MF Corporate Service Nevada is me.
6	Q	So what is Mossack Fonseca & Company (corporations Nevada)?
7	A	This is the department of selling Nevada. This is where Iris is.
8	Q	That's where Iris is?
9	A	Yeah. It's the department of sale of Mossack Fonseca Nevada.
10	Q	I see. So this is the sales group that sells Nevada LLCs?
11	A	Yes, sell Nevada. We only offer Nevada LLC, but that's what they sell. They are in touch with me because that's what they -- they are in charge to do.
12	Q	That group may do other things too --
13	A	Yeah, I don't know.
14	Q	Let me finish.
15	A	One of the things they do is sell Nevada LLCs?
16	Q	Yes.
17	A	And that's where Iris --
18	Q	Vergara --

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1	Q	-- Vergara works?
2	A	-- Suzy Ramos and somebody else maybe. I don't know.
3	Q	Is Suzy Ramos still at Mossack Fonseca?
4	A	Yes.
5	Q	So in addition to getting requests from Iris Vergara, you also sometimes get requests from Suzy Ramos?
6	A	Yeah, because they help each other, one or the other one.
7	Q	Okay. You can go to Exhibit 15 now.
8	A	So I keep going?
9	Q	Yes. It's the next exhibit.
10	A	So we're done with this one?
11	Q	Yes.
12	A	15, here it is.
13	Q	15. Do you recognize Exhibit 15?
14	A	I don't see it before, but here it is. Okay, maybe I see it. I don't remember. Okay.
15	Q	MR. WOODS: Is that a "yes" or a "no"?
16	A	THE WITNESS: No. I mean I don't understand the question. If I recognize this document?
17	Q	BY MR. HRANITZKY:
18	A	Have you seen this document before?
19	Q	I don't remember.
20	A	You don't remember.
21	Q	25

1	Page 151	
2	Do you know if MF Nevada produced this document	
3	in response to the subpoena?	
4	A Probably.	
5	Q You don't know as you sit here now?	
6	A I produce so many documents, I don't remember each one.	
7	Q Okay. You see it's from a woman named Monica Ycaza?	
8	A Uh-huh.	
9	Q Did I pronounce that right, Ycaza?	
10	A Yeah.	
11	Q Do you know Monica Ycaza?	
12	A I don't, but I see her name.	
13	Q I see. Have you ever interacted with Monica Ycaza?	
14	A No.	
15	Q No? Have you ever E-mailed with Monica Ycaza?	
16	A Maybe. I don't know. Maybe.	
17	Q Maybe?	
18	A She work in Peru.	
19	Q Okay. You say -- you see at the bottom it's signed "Monica, Mossfon Peru"?	
20	A Uh-huh.	
21	Q Do you know what Mossfon Peru is?	
22	A No.	

1	Page 152	
2	Q No?	
3	A No.	
4	Q But you've heard of it before?	
5	A I heard, yeah, the name. I heard but I don't know what it is.	
6	Q You don't know what it is, okay.	
7	A Exhibit 16, do you recognize Exhibit 16?	
8	Q Same thing on the other one. I see a document.	
9	A Probably it's in the document I produced, but --	
10	Q You don't have a specific memory?	
11	A Specific memory, no.	
12	Q Do you see at the top it's an E-mail from Jost Dex in the Luxembourg rep office to you? Do you see that?	
13	A Oh, to me, yeah.	
14	Q Dated May 22nd, 2006?	
15	A Uh-huh.	
16	Q Who is Jost Dex?	
17	A Was the person work at the Luxembourg office for a long time, but in the beginning I don't know.	
18	Q Did you communicate from time to time with Jost Dex when he was at the Luxembourg --	
19	A Not very often.	
20	Q But sometimes?	
21	A Sometime when he need something.	

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1	Q	So sometimes you would get requests from Jost
2	Dex?	
3	A	Sometime in the past..
4	Q	And were the requests for -- to set up Nevada
5	LICs?	
6	A	Uh-huh.
7	Q	For clients of the Mossack Fonseca Luxembourg
8	office?	
9	A	I believe so. I don't know. He request -- he's
10	part of the same like the Panama office. They requested	
11	the name or something, yeah.	
12	Q	So you're saying that he's part --
13	A	I don't know for which client, but I believe
14	it's for the same client. He's part of the same office.	
15	Q	So you mean he's part of Mossack Fonseca you're
16	saying?	
17	A	Yeah. Otherwise I can't answer.
18	Q	Okay. But he's in the Luxembourg representative
19	office of Mossack Fonseca?	
20	A	Uh-huh, I believe so.
21	Q	That's your understanding?
22	A	That's what I understand. I'm not sure.
23	Q	Okay. Do you see towards the bottom of this
24	first page it says, "Dear Patricia, please proceed with	
25	the incorporation of a new LLC named Agroglob Equity,	

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1	LIC"?	
2	A	Yeah.
3	MR. WOODS:	Great name.
4	BY MR. HRANITZKY:	
5	Q	Do you know how the clients choose these names?
6	A	No idea, trust me, which I know they are very
7	crazy names. Don't make sense to me many time, yeah.	
8	Q	Okay. And then you see below it says they'd
9	like it with the following features: Speedy	
10	incorporation service?	
11	A	That mean expedite service, like I need to pay
12	extra money at the Secretary of State for expedite	
13	service.	
14	Q	And then does MF Nevada get paid an extra fee
15	for doing expedition?	
16	A	No, I don't think so. We only charge the
17	expedite fee for Secretary of State. I don't know.	
18	Myself, no, we don't. We just charge an extra of the	
19	Secretary of State. That's what I understand what they	
20	say.	
21	Q	Then it says the manager is Aldyne?
22	A	Uh-huh.
23	Q	And then the member is Gairns?
24	A	Uh-huh.
25	Q	So Aldyne serves as the manager for many --

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		Page 155
1	A	Yeah.
2	Q	-- many Nevada LLCs for which MF Nevada is the
3		registered agent; right?
4	A	Uh-huh.
5	Q	Do you know why?
6	A	I don't know why, but I have a common sense.
7		It's a nominee service, so they use it for many company
8		with no -- no specific reason.
9	Q	When you say it's nominee services, can you
10		explain what you mean by that?
11	A	Yeah. They use a nominee service in order to
12		expedite the document to be sign here or incorporate. I
13		told you in the past I was director of one these, and
14		that's the only reason they use nominee service.
15	Q	I'm sorry. I'm just -- you probably did answer
16		this before. I'm just not completely understanding.
17		So you say that they use Aldyne --
18	A	Aldyne.
19	Q	-- as a manager because you were the assistant
20		secretary for Aldyne?
21	A	No, no. They use a nominee services,
22		MF Corporate. Mossack Fonseca offer to the client, and
23		in our contract we supposed to serve it as a signature.
24		I sign for them in order to expedite the process, and I
25		think at that time was the nominee service for many

		Page 156
1		entities.
2	Q	I see. So it was just a --
3	A	It's not like because Aldyne is a beautiful
4		name, no. Aldyne was the manager for many entities.
5	Q	When you say "nominee services," just explain to
6		me again what you mean by that.
7	A	Nominee service is a service that you use in
8		order to expedite the documentation. If I'm a director
9		or secretary of this, I can sign document here quickly
10		and legalize and I can send the company more quick then.
11	Q	So if I understand what you're saying, by making
12		Aldyne the member, because you used to be the secretary
13		for Aldyne --
14	A	Uh-huh, yes.
15	Q	-- you could then sign documents on behalf of
16		Aldyne?
17	A	Yeah, like the annual list.
18	Q	So that made the process of setting up the
19		Nevada LLC --
20	A	Quick.
21	Q	-- smoother and quicker?
22	A	Uh-huh.
23	Q	Is it your understanding that that's the only
24		reason that Aldyne was designated as --
25	A	That's what I get explained.

1	Q	Just let me finish.	Page 157
2		Is it your understanding --	
3	A	Yeah.	
4	Q	-- that that's the only reason why Aldyne was chosen as the manager for many of these Nevada LLCs?	
5	A	(Nods head.)	
6	MR. WOODS:	Is that a "yes"?	
7		THE WITNESS: Yes, that's a yes.	
8	BY MR. HRANITZKY:		
9	Q	You're no longer the assistant secretary for Aldyne?	
10	A	No, I'm not.	
11	Q	Do you have any position with Aldyne now?	
12	A	No.	
13	Q	Is Aldyne used as the manager for new Nevada LLCs that you set up through MF Nevada?	
14	A	No.	
15	Q	Is Aldyne used as the manager for new Nevada LLCs that you set up through MF Nevada?	
16	A	No.	
17	Q	No?	
18	A	That I see, no.	
19	Q	Is there a new entity that you're the secretary of --	
20	A	No.	
21	Q	-- that does that?	
22	A	No.	
23	Q	-- that does that?	
24	A	No.	
25	Q	No?	

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1	A	No.	Page 158
2	Q	Is there any entity that frequently is designated as the manager for new Nevada LLCs that you set up?	
3	A	No, I'm not sure. They're all different kind, no. In the present you're asking, now?	
4	Q	In the present, yes.	
5	A	No. Different kind.	
6	Q	It's always different names?	
7	A	Different name.	
8	Q	Never -- the same name is never used --	
9	A	No.	
10	Q	-- twice?	
11	A	No.	
12	Q	As far as you know?	
13	A	Well, maybe twice if it's the same client, but I don't remember that.	
14	Q	I see. But the practice of sort of using a placeholder manager --	
15	A	For many companies?	
16	Q	Yes.	
17	A	No.	
18	Q	That's not done anymore?	
19	A	No.	
20	Q	What is Gairns Limited?	

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<p>1 A I think -- I don't know. It's another company, 2 but I don't know anything about it.</p> <p>3 Q Did you -- have you ever had any position with 4 Gairns Limited?</p> <p>5 A I don't remember. I don't know. Maybe, but I'm 6 not sure. I don't remember sign anything for Gairns.</p> <p>7 Q How long were you assistant secretary of Aldyne 8 Limited?</p> <p>9 A I don't know. The only thing I remember is my 10 resignation was in 2013, June; so that's all I remember.</p> <p>11 Q Okay. Did you ever interact with anyone else at 12 Aldyne --</p> <p>13 A No.</p> <p>14 Q -- when you were the assistant -- just let me 15 finish.</p> <p>16 When you were the assistant secretary, you never 17 interacted with anyone else at Aldyne?</p> <p>18 A No.</p> <p>19 Q No?</p> <p>20 A No.</p> <p>21 Q Did that seem strange to you at all?</p> <p>22 A No, they don't sound strange because I don't 23 have to interact with anybody.</p> <p>24 Q All you do is just sign on behalf of Aldyne?</p> <p>25 A That's the contract of MF. I have to just sign</p>	<p>Page 159</p>
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<p>1 the document. There are -- that's the service we 2 provide.</p> <p>3 Q Did you ever -- so you never undertook any kind 4 of investigation to satisfy yourself that Aldyne wasn't 5 involved in some kind of criminal activity or wrongdoing?</p> <p>6 A Well, the only thing I know about Aldyne, it 7 wasn't a company incorporated as a shell, because I see 8 the address and I never thought it will be in any bad 9 activity.</p> <p>10 Q You've never heard of Aldyne being investigated 11 criminally by criminal prosecutors in Argentina or 12 elsewhere?</p> <p>13 A No, not until now, not until -- I will say until 14 I received the subpoena in August 2013.</p> <p>15 Q So it's only because of the litigation --</p> <p>16 A Yeah.</p> <p>17 Q -- involving -- just let me finish.</p> <p>18 It wasn't until the litigation involving my 19 client that you became aware --</p> <p>20 A Uh-huh.</p> <p>21 Q -- that Aldyne was being investigated --</p> <p>22 A Yeah.</p> <p>23 Q -- by prosecutors in Argentina?</p> <p>24 A Yes.</p> <p>25 Q Okay. And have you ever interacted or</p>	<p>Page 160</p>
--	-----------------

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1 communicated with anyone else at Gairns?

2 A No.

3 Q Could you go to the second page of Exhibit 16.

4 Do you see in the middle there's an E-mail to Mr. Dex and

5 it's signed Gabor Kacsoh, K-a-c-s-o-h, from Experta

6 Corporate and Trust Services?

7 A Uh-huh.

8 Q Have you ever heard of Experta Corporate and

9 Trust Services?

10 A Never. I just pay attention this moment.

11 Never.

12 Q Do they appear to be a client of Mossack

13 Fonseca?

14 A Look like it's a client there.

15 Q Okay. Now, read down below. You see at the

16 bottom of the page it says, "Please be advised that we do

17 not have any company available in our office at this

18 time. However, the following companies are from the

19 stock of our Nevada office," right, and this is an E-mail

20 from Jost Dex.

21 A "Please be advised" -- okay, I get it.

22 Q This is an E-mail from Jost Dex to this person

23 at Experta-Lux.

24 A Uh-huh.

25 Q And he says they don't have any companies

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1 available in their office but the following companies are

2 available from the stock in the Nevada office and it

3 lists two, Exton International, LLC and Everina --

4 A Everina.

5 Q -- Everina Holdings Limited?

6 A Uh-huh.

7 Q Does this mean that Exton International and

8 Everina Holdings were on the shelf at MF Nevada?

9 A Probably.

10 Q Okay. Just waiting for somebody to buy them?

11 A Uh-huh.

12 Q Do you know who chooses the names for the

13 entities that are sitting on the shelf at MF Nevada?

14 A No. I only check the request, what is the name

15 available and how they look. Some one I try to make it

16 more make sense, but no, nothing is specific. I think go

17 by the ABC, like mix name. Nothing is special.

18 Q Okay. So I'm just -- I'm not sure I understand

19 your answer.

20 Are you saying you don't choose the names --

21 A No, I don't choose.

22 Q Let me just finish.

23 You don't choose the names of the companies that

24 you keep on the shelf at MF Nevada?

25 A Uh-huh.

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1	Q	Do you know who chooses those names?	Page 163
2	A	Probably the sale department.	
3	Q	At Mossack Fonseca?	
4	A	The Iris and Suzy, they propose some name and I fix it because sometimes the name is too long and nobody can see it in their document, so I recommend shorter.	
5	Q	But you never say, "Oh, come on, Iris. This is a stupid name"?	
6	A	Well, I say every day this is a stupid long name, but -- well, but if the client like it --	
7	Q	Well, but this is before the client buys it;	
8	A	Well, but I think the marketing department, they study what name they like it more, like E, B. Myself, I check the people with double Y. They like it more than other letters, so it's interesting.	
9	Q	Do they do focus groups and ask people what company names they like best?	
10	A	Maybe. You know, marketing is for everything. You never know.	
11	Q	It's a big business.	
12	A	Okay. Let's move to Exhibit No. 17.	
13	Q	Oh, I'm lost.	
14	A	17.	
15	Q	Oh, 17, here.	

1	Q	Have you seen Exhibit 17 before?	Page 164
2	A	Uh-huh.	
3	Q	Okay. At the top, this is an E-mail from Mossack Fonseca & Company (corporations Nevada) to Mossack Fonseca & Company Uruguay and there's a copy to you. Do you see that?	
4	A	Uh-huh.	
5	Q	And it's signed by Iris Vergara?	
6	A	Vergara.	
7	Q	Do you know what Mossack Fonseca Uruguay is?	
8	A	I believe it's an office there, but that's all I know.	
9	Q	An office of Mossack Fonseca in Uruguay?	
10	A	Uh-huh.	
11	Q	Do you sometimes receive E-mails from Mossack	
12	A	Fonseca Uruguay?	
13	Q	Uh-huh.	
14	A	No, not very often.	
15	Q	But occasionally?	
16	A	Well, like you say this one, this one is like a copy for some. I get copy of the E-mail, not directly from them.	
17	Q	But do you ever get requests to set up Nevada	
18	A	LICs for clients of the Mossack Fonseca Uruguay office?	
19	Q	Not direct to me.	
20	A	But this is a request that's coming through Iris	

1 for a Mossack Fonseca Uruguay client; right?
2 A Uh-huh.
3 Q Is that "yes"?
4 A Yes.
5 Q You agree?
6 A I believe so.
7 Q So occasionally you do get these kinds of
8 requests for clients of Uruguay; right?
9 A Indirectly, yeah.
10 Q Indirectly through Iris?
11 A Uh-huh, through Iris.
12 Q You see that there's a number of fees listed?
13 A Uh-huh.
14 Q For example, under the paragraph numbered 1, you
15 see "The cost is as follows," and then the first item is
16 "our fee" --
17 A Uh-huh.
18 Q -- \$175?
19 A Uh-huh.
20 Q Does that go to MF Nevada or does that go to
21 Mossack Fonseca?
22 A Mossack Fonseca. We don't touch any of this.
23 That's completely different amount that we charge. This
24 is different.
25 Q I see.

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1 A We don't deal with the quote to them, no.
2 Q Now go to the second page. Do you see this is
3 an E-mail from Lorena Miranda?
4 A Uh-huh.
5 Q And she appears to be a lawyer, right?
6 A I don't know.
7 Q Well, it says "licda."
8 A Licenciada.
9 Q Licenciada, doesn't that mean lawyer?
10 A Yeah, probably. Don't mean -- it could be a
11 lawyer, but it's a -- I don't know. In Latin American I
12 think they call licenciada any people who are from
13 university I believe. I don't know.
14 Q Okay. So you don't know?
15 A Yeah.
16 Q You don't know if Lorena is a lawyer?
17 A No, I don't have no idea.
18 Q But this is an E-mail that she is sending to you
19 and to Iris --
20 A Uh-huh.
21 Q -- right?
22 A Uh-huh.
23 Q Saying, "Please address the client's question
24 and send your comments. Thank you." You see that?
25 A Yes.

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1 Q So this is a request that's coming to you from
2 Uruguay. It's going to Iris at the same time, but
3 Uruguay is making a request to you directly to address
4 the client's question; right?
5 A Uh-huh.
6 Q Did you address the client's question?
7 A Probably not, because I don't allow to respond
8 directly. Probably I give whatever answer is to Iris and
9 Iris respond. It's all depend on request.
10 Q Okay. Now could you go two pages -- two more
11 pages. Now we're on the page TRANSLATION MFCS 000902.
12 A Oh, 902.
13 Q See that?
14 A Uh-huh.
15 Q This is an E-mail from Mossack Fonseca
16 Corporations Nevada to Mossack Fonseca Uruguay.
17 A Uh-huh.
18 Q Do you see that?
19 A Uh-huh.
20 Q All right. And it's signed by someone named
21 Edison Teano.
22 A Tee-an-o.
23 Q Teano. Who is Edison Teano?
24 A It's a lawyer in Panama.
25 Q He works at Mossack & Fonseca in Panama?

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1 A I don't know. I think so.
2 Q Okay. And then do you know who Odile is? This
3 E-mail says at the top, "Dear Odile." Do you see that?
4 A No, I don't know. Probably he work at the
5 Uruguay office, but I don't know either.
6 Q Okay. Go to Exhibit -- did we mark 18?
7 A So we're going to -- yes, okay.
8 Q Now I'd like you to turn to the very last page
9 of Exhibit 18. It has the number MFCS 002229 at the
10 bottom. Do you see that?
11 A You're saying the last page?
12 Q The last page.
13 A Of the 18?
14 Q Of 18. It has MFCS --
15 A Yeah, 2229.
16 Q -- 002229. Do you see that?
17 A Uh-huh.
18 Q This is an E-mail from Miguel Diaz at Mossfon
19 Geneva to you. Do you see that?
20 A Uh-huh.
21 Q Who is Miguel Diaz?
22 A I don't know. Like I say, they have so many
23 names I don't recall, but --
24 Q But here Miguel Diaz is sending you an E-mail.
25 A Yeah.

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1 Q He appears to work at Mossack Fonseca in Geneva.
2 A Uh-huh.
3 Q And he's asking you about setting up a Nevada
4 company called Easter International for a client of
5 Mossack Fonseca's Geneva office; correct?
6 A Well, they ask me to identify the validity,
7 authenticity, of the business license.
8 Q So it's not -- this isn't to set up the company;
9 it's to --
10 A No.
11 Q You're being asked to look for some information
12 about this company?
13 A No. I understand was checking the business
14 license, if the business license -- they can be legalized
15 or something from official company -- from official
16 registration, meaning Secretary of State.
17 Q So can you explain, what does that mean, the
18 validity of the business license? What does that mean?
19 A They want to know probably that the business
20 license -- what year is this, 2013?
21 Q '13.
22 A They probably need to prove that the business
23 license at Secretary of State extend for each company;
24 they can be legalized, yeah.
25 Q Is this --

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1 A Authenticity, if you can authenticate the
2 document, ask for apostille. Authentication of document
3 is when you get any paper from here and I want to show
4 you in another country, validate; and the only way you do
5 it is to go to Secretary of State and apostille to
6 certify for that. That's what I understand here what is
7 they try to say.
8 Q I see. So they're asking you to go to the
9 Secretary of State and --
10 A And --
11 Q Hold on. Just let me finish.
12 -- and get an apostilled copy of the business
13 license of this company?
14 A I don't know if they say. They ask me if it's
15 possible to authentication of this document. That's what
16 I understand.
17 Q They're asking you if it's possible to obtain --
18 A To obtain.
19 Q -- an authenticated document?
20 A Of the business license.
21 Q Is Easter International a Nevada LLC for which
22 MF Nevada serves as registered agent?
23 A At this time I can't answer it because I don't
24 know. Maybe, yes, but I don't know. I need to go and
25 check my list.

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1 Q If it wasn't, do you know why Miguel Diaz would
2 have been asking you this question?
3 A Because probably say it's the way it go to me;
4 but if it's not, probably I don't do it.
5 Q Well, do you remember if you did or not?
6 A No, I don't remember. I just remember -- I mean
7 I just see this now. I don't have no idea about it
8 before. Probably I don't recollect memory to this
9 question.
10 Q So you don't remember, as you sit here now,
11 being asked by Miguel Diaz the question in this E-mail?
12 A Yes, I don't.
13 Q And you also don't remember what you did --
14 A I don't remember if I did it or I don't did it,
15 if I answer or I don't answer, no.
16 Q Okay. And you don't remember whether Eastfir
17 International, LLC is a company for which MF Nevada is a
18 registered agent?
19 A I have many companies, okay? I don't remember
20 if this one is in my list. Probably was and now it's
21 not, so I don't remember.
22 Q Okay. If it was, just assuming that it was,
23 would you have -- do you think you would have given
24 Miguel Diaz the information that he was asking for?
25 A Of course I will give the information and I will

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1 check if the company is in good standing before.
2 Q So is that part of your responsibility?
3 A My work, yeah, because the business license --
4 you can't obtain a business license if the company is not
5 good standing. Secretary of State is not going to give
6 me a copy if the company don't have current.
7 Q But for companies where MF Nevada is the
8 registered agent, is responding to inquiries like this
9 part of what MF Nevada is contractually obligated to
10 do --
11 A Yes.
12 Q -- for Mossack Fonseca?
13 A Yes. That's part of the service.
14 Q Okay. So now if you could go to Exhibit 19, so
15 could you take a look at Exhibit 19.
16 A Uh-huh.
17 Q Have you seen Exhibit 19 before?
18 A Not until now. It's a long-time document, so I
19 don't know.
20 Q You see in the second -- towards the bottom of
21 the first page --
22 A Uh-huh.
23 Q -- there's an E-mail from Monica Ycaza from the
24 Peru representative office --
25 A Uh-huh.

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1 Q -- to MF Corporate Services Nevada and to
2 Mossack Fonseca & Company (corporations Nevada)? Do you
3 see that?

4 A Uh-huh. Let me see where -- oh, yeah, copy to
5 me, yeah, MF Corporate Services. I see it, copy to me.

6 Q Actually I'm asking you -- I'm not asking you to
7 look at the E-mail at the top of the page.

8 A Oh.

9 Q I'm asking you to look at the E-mail towards the
10 bottom of the page. You see it's an E-mail from Monica
11 Ycaza to MF Corporate Services Nevada and to Mossack
12 Fonseca & Company (corporations Nevada) dated
13 October 28th, 2007 at 12:30 p.m.?

14 A Okay.

15 Q You see that?

16 A Uh-huh.

17 Q So this is an E-mail that Monica Ycaza from the
18 Peru representative office is sending to you and to the
19 Nevada marketing department at Mossack Fonseca.

20 A Uh-huh.

21 Q Right?

22 A Yes.

23 Q And in this E-mail Ms. Ycaza is telling you that
24 a client wants to incorporate a company called Permanel
25 Investment Limited. Do you see that?

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1 A Uh-huh.

2 Q And it's an expedited request. Do you see that?

3 A They want it ASAP?

4 A Yeah.

5 Q Okay. So you said before during your deposition
6 that you didn't recall ever getting any requests from
7 Monica Ycaza in the Peru representative office. Does
8 this refresh your recollection that sometimes you did?

9 A Sometime I did, but sometime I -- like you see,
10 I get copy from the E-mails, from the back E-mails, and I
11 don't supposed to respond because the sale department
12 need to deal with that so it's only one hand go to
13 answer; but I received sometime, yes.

14 Q Okay. So you wouldn't respond to Ms. Ycaza, but
15 sometimes you'd get requests like this from Ms. Ycaza?

16 A Uh-huh.

17 Q Is that -- sorry -- just "yes"?

18 A Yes.

19 Q All right. Do you see again in that E-mail
20 towards the bottom of the first page it says -- Ms. Ycaza
21 says, "Can we also make Muriel with Aldyne and the other
22 two with Plascot"? Do you see that?

23 A Yes.

24 Q Do you know why she would want to do that?

25 A I don't know.

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1 Q No idea?
2 A No idea. She choose what she want.
3 Q Okay. Could you go to the page that at the
4 bottom says TRANSLATION MFCS 006582.
5 A Uh-huh.
6 Q Are you there?
7 A 6582?
8 Q Yes.
9 A Okay, I am.
10 Q You see the E-mail that begins in the middle
11 from Mossack & Fonseca (corporations Nevada) to Ms. Ycaza
12 at Peru representative office with a copy to Mossack &
13 Fonseca Peru representative and to you? Do you see that?
14 A Yeah. I'm in the copy of the E-mail.
15 Q Okay. And in this E-mail Iris Vergara asks
16 Monica Ycaza -- or tells Monica Ycaza that, first, that
17 there's two companies, two LLCs, on the shelf at Mossack
18 Fonseca Peru; right?
19 A Uh-huh.
20 Q Okay. And then in the next paragraph it says
21 there's another company which was incorporated for Peru
22 but was sent to Panama. Do you see that?
23 A Uh-huh.
24 Q What does that mean, it was incorporated for
25 Peru but it was sent to Panama?

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1 A I don't manage the shelf stock. I incorporate
2 my shelf stock, but the client do it; Mossack Fonseca do
3 it. So I don't have no control about that, so I can't
4 answer that question.
5 Q You don't know?
6 A I don't have no control of that.
7 Q And then in the next paragraph it says, "I am
8 also attaching our listing of available LLCs in
9 Panama" -- strike that. Forget I asked that.
10 When an LLC is created to be put on the shelf,
11 does it have a manager or member?
12 A (Nods head.)
13 Q "Yes"?
14 A Manager.
15 Q It has a manager. Does it have any member?
16 A No. I mean I don't do the document. Probably
17 they have, but I don't do the document. I incorporate it
18 with a manager and I pack it and I send it to Panama. I
19 keep copies on my shelf, but I send all the companies to
20 Panama. They can sell it at any time. I don't sell
21 anything here myself.
22 Q I see. So it has a -- you know it has a
23 manager --
24 A Yeah. Otherwise I can't incorporate.
25 Q -- when you incorporate it. You send it to

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1 Panama. Maybe Panama designates a member. You don't
2 know?
3 A I don't know.
4 Q But it sits on the shelf of stock until it gets
5 sold?
6 A Until it gets sold, yeah.
7 Q Okay. Now if you could turn to the page that
8 says at the bottom TRANSLATION MFCS 006583.
9 A Oh, 83, okay.
10 Q 83. Do you see the last E-mail on that page is
11 from Monica Ycaza to MF Corp. and there's a copy to
12 Nevada-Panama office and Peru@Mossfon.com? Do you see
13 that?
14 A You're talking the last E-mail?
15 Q The last E-mail, yes.
16 A From Monica Ycaza to MF Corp., me, and copy to
17 Nevada-Panama.
18 Q And MF Corp. is you; right?
19 A Yes.
20 Q And Nevada-PanamaOffice@Mossfon.com, that's
21 Iris; right?
22 A Yes.
23 Q And then Peru@Mossfon.com, that's the Peru
24 representative office?
25 A Uh-huh, I believe so. I don't know.

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1 Q Okay. So MF Nevada doesn't use the Mossfon.com
2 domain name; right? It does not?
3 A No. We don't have -- no. We're a different
4 company.
5 Q Right. But the Peru representative office does
6 and the Florida representative office does. Do you know
7 if there's any other Mossack Fonseca representative
8 offices that have their own domain name besides Nevada?
9 A I don't know. I don't have any idea about it.
10 I only have about my domain name, MF Corporate Services.
11 Q Do you know why Nevada has its own domain name
12 and the others don't?
13 A Because we are a different company.
14 Q Whereas the others are not separately
15 incorporated?
16 A Probably not.
17 Q Does Wyoming have its own domain name?
18 A No. They have the same us because it's part of
19 us, like mfcorpsrv.com. It's Wyoming mfcorpsrv.com.
20 Q So MF Nevada and MF Wyoming are the same
21 company?
22 A No, not the same.
23 Q No?
24 A They are -- I don't know how it's called.
25 MR. WOODS: Use the translator.

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1	THE WITNESS:	(Through the interpreter) A
2	subsidiary.	
3	BY MR. HRANITZKY:	
4	Q	So MF Wyoming is a subsidiary of MF Nevada?
5	A	Yes.
6	Q	Is MF Wyoming a wholly owned subsidiary of
7	MF Nevada, if you know?	
8	MR. WOODS:	Do you understand the question?
9	THE WITNESS:	No, I don't understand the question.
10	THE INTERPRETER:	Could you repeat the question.
11	MR. HRANITZKY:	Wholly owned subsidiary, a hundred
12	percent owned by.	
13	Q	Is MF Wyoming 100 percent owned by MF Nevada?
14	A	I understand, yes, but I'm not sure. So I don't
15	know.	
16	Q	Okay. Have you ever seen any of the corporate
17	documents from MF Wyoming, the organization documents?	
18	A	The Article of Incorporation only, the signed
19	corporate, but I don't know the rest.	
20	Q	Who is the manager of MF Wyoming?
21	A	MF Nevada.
22	Q	Okay. And --
23	A	And I sign in behalf.
24	Q	And who are the members of MF Wyoming?
25	MR. WOODS:	You went over that: right?

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1	MR. HRANITZKY:	No. Wyoming we're talking about.
2	MR. WOODS:	Right. You asked if it's a hundred
3	percent subsidiary.	
4	MR. HRANITZKY:	Well, maybe it wasn't obvious to me
5	that --	
6	MR. WOODS:	That it's not the same thing?
7	Okay. Well, if you know the answer, you can	
8	answer.	
9	THE WITNESS:	I believe -- I'm not sure --
10	MF Corporate Service Nevada is the manager and I can sign	
11	on behalf and MF Corporate Services Nevada is the member.	
12	I'm not sure.	
13	MR. HRANITZKY:	Okay. Why don't we take a short
14	break.	
15	(Brief recess taken.)	
16	(Plaintiff's Exhibits 22 through 27 were marked	
17	for identification by the Certified Court Reporter.)	
18	BY MR. HRANITZKY:	
19	Q	So, Miss Amunategui, I'd like you to look at the
20	document that's been marked as Exhibit 22.	
21	A	Uh-huh.
22	Q	Do you recognize this document?
23	A	I recognize the E-mail.
24	Q	Okay. So do you see your signature on one of
25	the E-mails here?	

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1 A Uh-huh.
2 Q It's an E-mail from you to Odile Frederick?
3 A Uh-huh.
4 Q And to Mossack & Fonseca (corporations Nevada),
5 which is Iris?
6 A Iris Vergara, yes.
7 Q Do you recall I asked you before if you ever
8 communicated with Odile in the Uruguay office? Do you
9 recall that?
10 A No, but I see the E-mail; and sometimes happen
11 with the company, when they looking for a package that I
12 send it, the office would call me to give me again the
13 number, and I'm hundred percent get it in the mail
14 because they don't receive it right away. So that happen
15 sometime. They contact to refer to the DHL number,
16 whatever it is.
17 Q But this was a DHL package you would have --
18 would you have sent this to Panama or to Uruguay?
19 A To send it to -- I don't remember.
20 Q You don't remember, but sometimes do you send
21 DHL packages to Uruguay?
22 A Yes. I say, I think in the beginning, sometime
23 I send the package straight to Panama or whatever address
24 Panama indicates to send it. If I send it to Uruguay,
25 it's because Panama want the package go there and then

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1 they go back again. Some document need to be rush that
2 place.
3 Q When you send it to Uruguay, do you send it to
4 the Mossack Fonseca Uruguay office or do you --
5 A Normally, yes. That's the only address I have.
6 Q Sometimes do you send packages directly to the
7 Mossack Fonseca Peru office?
8 A Sometime, yeah, if they request it.
9 Q Have you ever sent packages to the Mossack
10 Fonseca Miami office?
11 A No.
12 Q No.
13 A No. I don't remember, no.
14 Q So Exhibit 23, so the next document --
15 A Oh, okay.
16 Q -- this is an E-mail from Edison Teano.
17 A Tee-an-o.
18 Q Teano, sorry.
19 A It's okay.
20 Q And he's in the marketing office at Mossack
21 Fonseca; is that right?
22 A I don't know where he is. I know he's an
23 attorney, but I don't know where he is.
24 Q He's an attorney?
25 A Uh-huh.

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1 Q But you see at the top it says it's from MF &
2 Company - Corporations (Nevada). Do you see that?
3 A From in the top?
4 Q Yes.
5 A Yeah.
6 Q Okay.
7 A At that time --
8 Q That's the E-mail you sometimes use for Iris
9 too; right?
10 A Sometime he work in that section I believe.
11 Q But he's a lawyer?
12 A He's a lawyer, yes. I know he's a lawyer.
13 Q Okay. Do you know if the E-mail address
14 Nevada-Panamaoffice@Mossfon.com -- is that an E-mail that
15 goes to several people or is it just -- does it just go
16 to one person?
17 A I don't know. That's the only E-mail I use, but
18 I don't know if it go to several people or only one.
19 That's something I don't know.
20 Q But we've seen from the documents that several
21 people use that E-mail address; right?
22 A Right, but I don't know.
23 Q But we've seen from the documents that several
24 people do?
25 A Uh-huh.

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1 Q "Yes"?
2 A Yes.
3 Q Do you get E-mail when it goes to that E-mail
4 address? Are you copied when it goes to that E-mail
5 address?
6 A No, I don't copy. Maybe somebody copy from that
7 E-mail address, yeah, but I don't copy.
8 Q If that's a shared E-mail address, you're not
9 one of the people that it's shared with. That's what
10 you're saying?
11 A Okay. If I have to communicate with Iris, I use
12 that E-mail.
13 Q Okay. But if somebody sends an E-mail to that
14 E-mail address, you don't get --
15 A Not always get. If they put me there --
16 sometime they copy something -- I can't control.
17 Q I see, okay. Could you go in the same exhibit
18 to the page MFCS 0005311.
19 A Okay.
20 Q Do you see at the top this is an E-mail from
21 Jost Dex to you? Do you see that?
22 A Uh-huh.
23 Q So is this another instance where Jost Dex is
24 asking you a question, on behalf of one of his clients,
25 about Nevada LLCs?

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1 A Yes. Sometime I get this E-mail when they don't
2 have the answer right away from the other office.
3 Q And when you get an E-mail like this from Jost
4 Dex, do you usually respond to it?
5 A Normally not.
6 Q You just ignore it?
7 A No, not ignore. Probably I forward or I make a
8 phone call and I call Iris, somebody in the department,
9 and say, "Please taking care. This person needs some
10 help or need respond to E-mail."
11 Q Okay. Because you're not supposed to respond
12 directly to Jost?
13 A I'm not involved on the entire rest of the
14 marketing thing. I don't have to deal with them; but
15 sometime for better services I answer, I will respond
16 right away, but I call the people to respond.
17 Q Okay.
18 A It's not my job to respond though.
19 Q It's not your job to respond to Jost?
20 A Yes.
21 Q Could you now in the same exhibit go to the page
22 MFCS 005316.
23 A Okay.
24 Q Do you see at the top it's an E-mail from Jost
25 Dex --

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1 A Yes.
2 Q -- to you and cc: PA Nevada department? Do you
3 see that?
4 A In the beginning you say?
5 Q At the top.
6 A Yeah.
7 Q It's an E-mail dated Monday November 22, 2004 at
8 6:46 a.m. from Jost Dex to you with a cc to PA Nevada
9 department. Do you see that?
10 A Uh-huh.
11 Q Who is PA Nevada department?
12 A I don't know. This is the first time I see that
13 E-mail.
14 Q Well, it's not the first time you've seen it,
15 but it's the first time you've seen it in a long time?
16 A Yeah, it's a long time. I didn't pay attention
17 to the cc copy; but "PA," I don't know what it is.
18 Q Could it be Power of Attorney?
19 A No. I think sounds like a more Panama-Nevada
20 department or something.
21 It's my name but it's not my E-mail, so --
22 Q Well, it was sent to you though; right?
23 A The only address I have it for many years is
24 MF Corporate Service Nevada. I don't have any other. I
25 don't have any other.

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1 Q But this was sent to you, right, because it
2 says --
3 A Yeah, but they sent --
4 Q -- "Dear Patricia."
5 A But the top is for something else.
6 Q Right. I'm just talking about "to," the "to."
7 A Oh. I thought you were talking about the top.
8 Q So this went to you and it was copied to
9 PA Nevada department, whatever that is?
10 A Yeah, uh-huh.
11 Q Okay. We can go to Exhibit 24.
12 MR. WOODS: It's the next document, Patricia. We're
13 done with that one.
14 THE WITNESS: Okay. We're done with this one?
15 MR. HRANITZKY: Yes.
16 Q On this one I'd like you to go to the page that
17 says at the bottom TRANSLATION MFCS 006489.
18 A Okay.
19 Q Now, you see at the bottom there's an E-mail
20 from Edison Teano?
21 A The bottom or the beginning?
22 Q No. This is at the bottom of the page called
23 TRANSLATION MFCS 006489, the E-mail that begins at the
24 bottom of that page. See that?
25 MR. WOODS: But it continues to the next page.

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1 MR. HRANITZKY: And continues to the next page.
2 THE WITNESS: Oh, okay. I see that, okay.
3 BY MR. HRANITZKY:
4 Q See what I'm talking about?
5 A Yeah.
6 Q And it's an E-mail from Edison Teano to Odile in
7 the Uruguay office.
8 A Uh-huh.
9 Q See that?
10 A Uh-huh.
11 Q And it begins, "Dear Odile, as we do each year,
12 we are organizing the incorporation of reserves for our
13 various jurisdictions. We are pleased to inform you that
14 the partners have approved the following stock for your
15 office for 2006 as listed below," and then you see
16 there's a little chart?
17 A Uh-huh.
18 Q It says -- it lists the jurisdiction, the stock
19 approved, and the stock for the beginning of the year.
20 Do you see that?
21 A Uh-huh.
22 Q And then it lists -- first it lists Samoa and
23 there's one -- the stock approved is 1 and the stock for
24 the beginning of the year is 1; and then it lists Bahamas
25 and then Seychelles, Panama, Nevada and Uruguay. Do you

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1 see that?

2 A Uh-huh.

3 Q And you see for Nevada -- which is MF Nevada;

4 right?

5 A Uh-huh.

6 Q It lists -- was that a "yes"?

7 A Yes.

8 Q Okay. It lists stock approved, 3, and stock for the beginning of the year, 2. Do you see that?

9 A (Nods head.)

10 Q What does that mean?

11 A I don't have no idea what it can mean because I don't handle this. I never understand this. No, I don't know.

12 Q Is it a reference to the number of companies that you have on the shelf?

13 A Probably but, no, I don't think it's -- I don't know what it is. I don't know. It's some language they talking about I don't understand.

14 Q Let's move on.

15 So Exhibit 25, you see Exhibit 25? In the middle there's an E-mail from Morelia Jasper in the Venezuela office to MF & Company - Corporations (Panama).

16 Q And in this Ms. Jasper asks Verna at MF & Company - Corporations, "Please, we urgently need two Panamanian companies for the year 2003. A client needs them with utmost urgency." Do you see that?

17 A Uh-huh.

18 Q And the E-mail is dated November 2004.

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1 A This is from me to Odile? No.

2 Q No, I realize this is not an E-mail to you.

3 A Yeah. This is a conversation for them.

4 Q I'm asking you if this helps you to understand what Edison is talking about when he refers to the stock of reserves.

5 A I don't know. It's hard to understand. I don't know if they talking about all these jurisdictions that incorporate in that jurisdiction or a company they want to have. I don't have no idea. I don't know. Very confusing.

6 Q If you don't know, then we can just move on.

7 A Yeah, I don't know.

8 Q Let's move on.

9 So Exhibit 25, you see Exhibit 25? In the middle there's an E-mail from Morelia Jasper in the Venezuela office to MF & Company - Corporations (Panama).

10 A Uh-huh.

11 Q And in this Ms. Jasper asks Verna at MF & Company - Corporations, "Please, we urgently need two Panamanian companies for the year 2003. A client needs them with utmost urgency." Do you see that?

12 A Uh-huh.

13 Q And the E-mail is dated November 2004.

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1 Do you ever receive requests from Panama for
2 companies that were created some year in the past?
3 A Say it again. I'm sorry, I don't understand the
4 question.
5 Q Sure.
6 Do you ever receive requests from Mossack
7 Fonseca in Panama for a Nevada LLC that was created in
8 some specific year in the past?
9 A Not that I know of.
10 Q You don't recall that ever happening?
11 A When we get requests company for shell, they
12 only ask for the name and how many we have and we inform
13 information, but not actually looking for company on
14 specific date. That's what you try to tell me, no, date?
15 Q Yes, that's what I'm asking.
16 A No, not can I recall.
17 Q You get requests for a particular company on the
18 shelf?
19 A Yes.
20 Q But you don't get requests for a company on the
21 shelf that was created in a specific year?
22 A No.
23 Q That's what you're saying?
24 A That I cannot recall.
25 Q So you don't recall ever getting any requests --

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1 A Maybe, but I don't remember.
2 Q You don't recall getting any requests like this?
3 A This is the first time I saw this name.
4 Q Well, you weren't copied on it, so it didn't go
5 to you. I'm just asking if you ever got a request like
6 this.
7 A No.
8 Q Okay. Let's move to Exhibit 26. Exhibit 26,
9 you see this is an E-mail from Iris Vergara to you dated
10 June 10th, 2008 and it attaches a Power of Attorney and
11 Resolution. Do you see that?
12 A Attached -- yeah, okay.
13 Q Okay. And then you see -- if you flip past
14 this, do you see that there's a --
15 A Oh, here it is.
16 Q -- Power of Attorney that's attached?
17 A Uh-huh, uh-huh.
18 Q And at the end of the Power of Attorney it says
19 signed by you, deputy secretary on behalf of Aldyne.
20 A Uh-huh.
21 Q Do you see that?
22 A Yes.
23 Q While you were secretary of -- assistant
24 secretary or deputy secretary of Aldyne, did you get
25 requests like this from time to time?

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1 A Yes.
2 Q So this was fairly common?
3 A Yes, very common because I need to legalize the
4 document here. Do you see the apostille in the bottom?
5 Q Uh-huh.
6 A That's what this is.
7 Q And you said that you're no longer assistant
8 secretary --
9 A Yeah.
10 Q -- of Aldyne?
11 A No.
12 Q Why did you cease to be assistant secretary of
13 Aldyne?
14 A Why I was?
15 Q Why did you stop being assistant secretary of
16 Aldyne?
17 A In the past couple years, three or four years
18 ago, the law on United States changing a little bit.
19 It's coming with new regulation, and I feel like I need
20 to check with the attorneys here about if it will be any
21 concern for me, and I was recommended to don't do it
22 anymore.
23 Q So you were advised to request that you no
24 longer be assistant secretary --
25 A Yeah.

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1 Q -- to Aldyne?
2 A Yeah. I feel more confident I don't do it
3 because there are FBR, what they call Foreign Bank
4 Report --
5 Q Regulation?
6 A -- and regulation and FATCA is coming in effect
7 July 1st this year for any U.S. person; and I don't have
8 nothing to do with this client, so I don't want to, you
9 know, have any concern about it. So I decided to resign.
10 Q You referred to FATCA. What is that?
11 A FATCA.
12 Q FATCA?
13 A I don't know exactly what that mean, but it's a
14 request -- I think it's coming in July 1st, 2015 -- that
15 any U.S. person need to report whatever is involved
16 outside the country, so I don't feel comfortable to sign
17 on this document.
18 Q Okay.
19 A I'm a U.S. person and I want to follow the law.
20 Q Right. Well, I won't ask you what you were
21 advised by your lawyers.
22 A But I get advice from my lawyer to don't sign it
23 anymore. It will be better.
24 Q Okay.
25 A I didn't study a lot about this one. Sorry, I

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1 don't know the site, but it's --
2 Q So you're talking about the F.A.T.C.A.?
3 A Yes, FATCA.
4 Q The Foreign Account Tax Compliance Act. I see,
5 okay.
6 Now could you turn to Exhibit 27. It's the next
7 document.
8 A Oh, okay.
9 Q You see Exhibit 27 is an E-mail from Susana Kam
10 at Mossfon Peru to you and to Iris or whoever was --
11 A Iris Vergara.
12 Q -- in her job at that time?
13 A Uh-huh.
14 Q Do you see that?
15 A Uh-huh.
16 Q Oh, it is to Iris, right.
17 Who is Susana Kam?
18 A I think she work in Peru office, but I don't
19 know what she do.
20 Q Okay. Do you recall getting --
21 A E-mail with her, yeah. I see this name in the
22 E-mail before.
23 Q So you recall getting E-mails from her from time
24 to time?
25 A Yeah.

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1 Q Okay. Now, do you see the E-mail reads, "Dear
2 Iris, the client has confirmed he wants the company.
3 Please move forward with the incorporation," and then the
4 first line reads, "The company will have a capital of
5 \$500,000." Do you see that?
6 A Uh-huh.
7 Q Why is that information relevant to you or to
8 Iris?
9 A Nothing to me. To Iris, yes, because Iris in
10 charge to collect all this information to make the
11 document, to prepare the document, the Operating
12 Agreement and all the rest. So it's not related to me,
13 but it's related to her.
14 Q So that's information for --
15 A Iris.
16 Q That's information that Iris will use to prepare
17 the Operating Agreement?
18 A Uh-huh.
19 Q Do you have any role in deciding what the
20 capital of the company will be?
21 A Oh, no.
22 Q Okay. And then if you go down to the E-mail at
23 the bottom of the page, at the bottom of the page is an
24 E-mail from Iris to you. Do you see that?
25 A Uh-huh.

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1 Q It says, "I would appreciate it if you can
2 confirm that the name Cosmetech, LC is still available in
3 Nevada."

4 A Yes.

5 Q "Please refer to case No. 1314907." What is she
6 talking about when she refers to case No. 1314907?

7 A Normally what happen, the client jump with a
8 name and they call name check, and you check the name and
9 then nobody answered. In the next six months, the client
10 come back to Iris and say, "Oh, now we want Cosmetech,
11 LLC." So she's asked me if the name is still available
12 because probably I check six months before.

13 Q So that number refers to the check that you did
14 six months before?

15 A Yes.

16 Q I see. So there's a number --

17 A Name availability can be six months before the
18 person decide to really go forward to incorporation.

19 Q I see. But so you assign a number to the names
20 you check?

21 A No. They assign a case number. They assign a
22 case number on any request; and probably that case number
23 is a name check I already answered long time ago
24 probably, because when they say still available, it mean
25 I already answered but I need to check it again. But who

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1 I know if somebody incorporate a company with that name
2 two months after I check.

3 Q Okay. Well, so she gave you the case number, so
4 what do you --

5 A She opened the case.

6 Q She opens the case?

7 A I don't.

8 Q Is the case number how you find the file for the
9 request?

10 A It's the platform number.

11 Q I see.

12 A So we talking about this previous request that
13 probably is still open because the request is still open
14 until a period of time they decide, "Well, the client
15 never asked it again, so we close it." But that put me
16 as a reference.

17 Q So if you go to the Mossack Fonseca platform and
18 you put in that number, it will take you to --

19 A It will take me to name-check availability and I
20 will say, "Oh, I check this name in May" or "two weeks
21 ago."

22 Q So it gives you -- it's basically the file --

23 A Yes.

24 Q -- on that particular matter?

25 A That particular request.

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1 Q And the way you find it is by going to the
2 platform and typing in that number --
3 A Correct.
4 Q -- essentially?
5 A Uh-huh.
6 Q Okay. When you want to access the platform to
7 get information about an LLC, is there a matter number
8 that's assigned to the LLC that you go to or is it -- do
9 you search a different way?
10 A Say it -- please repeat it again.
11 (Through the interpreter) Could you please
12 repeat it again.
13 Q When you want to access the platform to get
14 information about an LLC, do you input a matter number in
15 order to access the information on the LLC or do you find
16 it some other way?
17 A The only way I can find it is by the name of the
18 LLC or by the number they give it to me.
19 Q So you could do either of those two things?
20 A Yeah. If I don't find it, it's because they
21 already -- I don't have access anymore myself.
22 Q I see.
23 A It's only at the time that the case is current.
24 Q But when you do have access, the information is
25 accessible either by the company name or by the matter

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1 number, is that right?
2 A By the number that they assign it, yeah.
3 Q The matter number they assign it?
4 A Yeah.
5 MR. HRANITZKY: Why don't we break for a minute, my
6 last round of exhibits.
7 (Brief recess taken.)
8 (Plaintiff's Exhibits 31 through 34 were marked
9 for identification by the Certified Court Reporter.)
10 BY MR. HRANITZKY:
11 Q So, Ms. Amunategui, could you look at the
12 document that's been marked as Exhibit 31.
13 A Uh-huh.
14 Q Exhibit 31 is an Email from Mayka Villarreal --
15 A Uh-huh.
16 Q -- at Mossack & Fonseca (Corporations Nevada) to
17 you, correct?
18 A Yes.
19 Q And Mayka works in the group that Iris Vergara
20 works in, right?
21 A Not anymore.
22 Q Not anymore. But she did at that time?
23 A Uh-huh.
24 Q And you see she asks, "Please find out and let
25 us know the requirements and the cost for obtaining a

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1 license plate in the state of Nevada. The owner of the
2 car will be the LLC. * Do you see that?
3 A Yes.
4 Q Do you get requests like this from time to time?
5 A This is the only one I get that crazy request.
6 Q So this is the only time you recall ever getting
7 a request like this?
8 A Uh-huh.
9 Q Do you know anything about why they were asking
10 this information?
11 A I don't -- I barely remember this case, but I
12 think was not possible in some case, I think I answer,
13 Q So you think you responded that you can't do
14 this?
15 A I assume that, yeah, I think so.
16 Q Can a Nevada LLC be the -- can a Nevada LLC
17 obtain a license plate in Nevada?
18 A If you own a car, If they don't own a car, they
19 can't have a license plate and the plate have to be --
20 the car have to be here.
21 Q Okay. And in this case -- never mind.
22 A I'm reading more, but that's what I believe I
23 respond to them.
24 Q Okay. Now looking at Exhibits 32, 33 --
25 A So we're done with that?

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1 Q Yeah, we're done with that.
2 So I'm looking at 32, 33 and 34. These are all
3 letters dated June 5, 2013 where you notify the boards of
4 directors of Aldyne, Fergus and Plascot that you are
5 resigning as assistant secretary of those entities.
6 A Yes.
7 Q Is that right?
8 A Yes.
9 Q Each of them is directed to the -- each letter
10 is sent to the board of directors of the entity. So
11 starting with Aldyne, who were the board of directors of
12 Aldyne?
13 A I don't have no idea. That's the reason I put
14 "board of directors," because I don't know them but I
15 assume they have a board of director and they need to
16 receive my letter.
17 Q You're sending this letter to the board of
18 directors and you don't know who the board of directors
19 is?
20 A I don't know.
21 Q Did you prepare this or was it prepared for you
22 by counsel?
23 A Was prepared by counsel.
24 Q Okay. Do you know who the board of directors of
25 Fergus was?

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1	A	No.
2	Q	Do you know who the board of directors of
3		Plascot was?
4	A	No.
5	Q	Okay. Done with that.
6	A	Done with this?
7	Q	You're done. I have a few more questions, but
8		we're done with the documents.
9		So going back to MF Nevada and MF Wyoming, do
10		MF Nevada and MF Wyoming share a computer network?
11	A	MF Nevada and MF Wyoming computer network, what
12		do you mean with "computer network"?
13	Q	Let me ask it a different way.
14		Can you access MF Wyoming documents and
15		MF Nevada documents from the same computer?
16	A	No.
17	Q	No?
18	A	No.
19	Q	You have to go to a different computer?
20	A	Yeah, different computer, different password.
21	Q	Okay. But is it -- when you want to access
22		MF Wyoming documents --
23	A	Uh-huh.
24	Q	-- do you log into the Internet and access it
25		through the Internet or do you have to go to a specific
		Page 204
1		computer to do it?
2	A	I need to go to a specific computer for Wyoming.
3	Q	And is the computer in Wyoming?
4	A	One is in Wyoming, one is here.
5	Q	Okay. So you have one computer here in
6		Las Vegas that's specifically for MF Wyoming?
7	A	Yes.
8	Q	And a different computer or computers here in
9		Las Vegas for MF Nevada?
10	A	Correct.
11	Q	Okay. Other than accessing MF Wyoming and
12		MF Nevada documents, do you have a way of accessing any
13		other documents from your offices in Las Vegas?
14	A	Okay, I'm confused. Say it again, please.
15	Q	Sure.
16		So you said that there's a computer from which
17		you can access MF Wyoming documents; correct?
18	A	Uh-huh.
19	Q	And there's a computer or computers here in
20		Las Vegas from which you can access MF Nevada documents;
21		correct?
22	A	From the same computer? Not --
23	Q	No, a different computer.
24	A	Or, different computer.
25	Q	But same office.

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1 A Yes.
2 Q Computers in the same office, okay.
3 Other than MF Wyoming documents and MF Nevada
4 documents, are there other kinds of documents that you're
5 able to access from your office in Las Vegas
6 electronically?
7 A No. I can go to Secretary of State, get all
8 this, but I can access only off the platform cause if I
9 have authorization to do it.
10 Q Okay. So --
11 A But I only work with Nevada and Wyoming on
12 different computer in different location inside the
13 office.
14 Q Okay, I see. So you can access the Mossack
15 Fonseca platform from any computer as long as you are
16 granted access to the file?
17 A But not from any computer. I don't know to do
18 it from another computer. I mean like a family computer
19 I don't know how to do it.
20 Q So you couldn't do it from home?
21 A No.
22 Q Does MF Nevada have a Web site?
23 A You ask me too, and we are in the process to
24 improve it but we didn't.
25 Q So if I wanted to go to the MF Nevada Web site,

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1 I could find it on the Internet and --
2 A Yeah, you can find it and it's very not updated.
3 We need to work on that.
4 Q Do you have a person or an I.T. department
5 that's in charge of maintaining the Web site?
6 A Well, we pay the first time a person to develop
7 and do it, but then the person do our network -- how you
8 call -- that help you on your E-mail address, your
9 server, that person offer us to do it for -- you know, we
10 need to be ready when they're ready and they will help
11 us.
12 Q So the company that helps maintain your
13 server --
14 A Yeah.
15 Q -- at MF Nevada offered to help you with the Web
16 site?
17 A Yeah. Well, we need to pay them. They do the
18 job for us.
19 Q So you have a server at MF Nevada?
20 A Yes, we have a server.
21 Q Okay. Is there a separate server for
22 MF Wyoming?
23 A No. The same server.
24 Q Same server for the two?
25 A Yes.

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1 Q Is it just for NV Nevada and NV Wyoming or --
2 A Yes, just for NV Nevada and NV Wyoming.
3 Q Okay. What is the job or the role of registered
4 agent for an LLC? What does it involve?
5 A You need to represent the entity in the state of
6 Nevada and be due process of service in case the entity
7 have a subpoena like we have.
8 Q Okay. So a registered agent is someone who
9 could receive service of process?
10 A Yes, service of process of entity in the state
11 of Nevada.
12 Q In Nevada?
13 A Or in another state depending where the
14 registered agent is.
15 Q I see. And we talked before, a registered agent
16 is required to maintain some information?
17 A Yeah, some record, yeah. Every state is
18 different.
19 Q But in Nevada -- we talked about it before. We
20 don't need to talk about it again.
21 What else -- what other responsibilities does a
22 registered agent have?
23 A Well, keep the company in good standing if the
24 client pay the fee.
25 Q Any other responsibilities?

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1 A What I know, I don't think there's other one.
2 Q Okay. With respect to any of the LLCs that
3 NV Nevada is registered agent of, are you ever asked to
4 take on additional responsibilities specific to that LLC?
5 A Additional to be a registered agent you said?
6 Q Right. In addition to the standard
7 registered-agent responsibilities, are you ever asked to
8 do additional things with -- for specific LLCs?
9 A The only thing I do additional is sign a
10 Certificate of Incumbency, who is a -- certification of
11 registered agent who say where is the company
12 incorporate, what is the date, under what law, what is
13 the name, what is the number, and sign. That's the only
14 additional we have to do.
15 Q But for some of the LLCs, you -- until you
16 resigned, you were the assistant secretary of the
17 manager --
18 A Yes.
19 Q -- right? So that's an additional function you
20 performed?
21 A Yeah. The Certificate of Incumbency, it's an
22 additional service. Some client, they like to have from
23 the registered agent a Certificate of Incumbency so they
24 can legalize, also say what is the name, what is the
25 company, what is the day it was incorporated, what is the

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1 number, and they provide the rest of the information they
2 wanted in the certificate.

3 Q I see. Have you ever been granted Powers of
4 Attorney on behalf of any of the LLCs that you serve --
5 that MP Nevada serves as registered agent for?

6 A Power of Attorney in behalf of Aldyne but not in
7 behalf of an LLC that I remember. I don't think so. I
8 don't remember.

9 Q Okay. So going back to the 123 entities that
10 the subpoena asks for information about, do you know if
11 some of those entities are no longer Nevada LLCs?

12 A I can check at the Secretary of State, and they
13 are active, revoke or dissolved or they go to some other
14 registered agent. They don't inform you. They can leave
15 without inform you.

16 Q Okay. So they could cease to be a Nevada LLC
17 and you would never learn about it? Is that what you're
18 saying?

19 A What I say, a Nevada LLC under us as a
20 registered agent can change over a period of time without
21 tell us as the registered agent.

22 Q I see.

23 A The only way I find out, if I go every month to
24 the Secretary of State Web site and check the name, and
25 if that company left me without tell me, move to another

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1 registered agent or move to another state and I don't
2 know, I don't have control of that.

3 Q Does that happen sometimes, that a company --
4 A Yes. That happen very often.

5 Q But you would find out -- if you didn't find out
6 about it before, you would find out about it when it
7 became time to renew the registration; correct?

8 A That's the only time when I find out; or the
9 time when I was working on the subpoena, I check all one
10 by one.

11 Q Okay.

12 A And I didn't check it again. Try to do it at
13 least two or three times a year to see how many companies
14 still have it.

15 MR. HRANITZKY: Why don't we take just a short break
16 and I may be done.

17 (Brief recess taken.)

18 MR. HRANITZKY: I have no further questions.

19 MR. WOODS: I'll ask a couple questions. No, never
20 mind. Don't worry about it. I changed my mind.

21 We'll read and sign.

22 (Deposition concluded at 3:39 p.m.)

23

24

25

CERTIFICATE OF DEponent		
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12		
13		* * * *
14		I, PATRICIA AMUNATEGUI, deponent herein, do
15		hereby certify and declare under Penalty of perjury the
16		within and foregoing transcription to be my deposition in
17		said action; that I have read, corrected and do hereby
18		affix my signature to said deposition.
19		
20		PATRICIA AMUNATEGUI, Deponent
21		
22		Subscribed and sworn to before me this _____
23		day of _____ 2014.
24		
25		NOTARY PUBLIC

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1 REPORTER'S CERTIFICATE

2 I, Ellen A. Goldstein, a duly certified court

3 reporter in and for the County of Clark, State of Nevada,

4 do hereby certify:

5 That I reported the taking of the deposition of

6 PATRICIA AMUNATEGUI at the time and place aforesaid;

7 that prior to being examined, the witness was by

8 me duly sworn to testify to the truth, the whole truth

9 and nothing but the truth;

10 That the witness requested, or it was requested

11 on her behalf, to read and sign the transcript herewith;

12 That I thereafter transcribed my shorthand notes

13 into typewriting and that the typed transcript of said

14 deposition is a complete, true and accurate transcription

15 of my shorthand notes taken down at the proceedings.

16 I further certify that I am not a relative or

17 employee of an attorney or counsel of any of the parties,

18 nor a relative or employee of any attorney or counsel

19 involved in said action, nor a person financially

20 interested ⁱⁿ ~~in~~ ⁱⁿ the action.

21 ^{WITNESS} THEREOF, I have hereunto set my hand

22 in the ~~Common~~ ^{Common} Clark, State of Nevada, this 15th day of

23 September 2014.


Ellen A. Goldstein, CCR No. 829

24

25

EXHIBITS

UNITED STATES DISTRICT COURT

Barbara Bierman of New York

MAIL CAPITAL LTD. 

THE REPUBLIC OF ARGENTINA

SUMMONS TO TESTIFY AT A DEPOSITION

To: *Police Department, 5555 S. Finch Rd., Ste. 100, Las Vegas, NV 89123*

¶ Testimony: YOU ARE COMMANDED to appear at the time, date, and place set forth below to testify in a deposition in this civil action. If you are an organization that is not a party in this case, your mark designates those or more officials, directors, managing agents, or designee other persons who consent to testify on your behalf. Please attach the following witness, or those set forth in an attachment:

The deposition will be recorded by this method. Subsequently,
Please: Bruylantsstraat 10, B-1030 Brussels
900 N. City Parkway, Suite 1800
Las Vegas, NV 89105

✓ Production: You, or your representative, shall be bring with you to the deposition the following documents electronically stored information, or objects, and permit their inspection, copying, reading, or sampling at the time:

九

The provisions of Fid. R. Civ. P. 45(c), relating to your protection as a person subject to a subpoena, and Rule 45 (f), relating to your duty to respond to this subpoena and the potential consequences of not doing so, are

CLERK OF COURT
SHERIFF
CLERK OF COURT
CLERK OF COURT

The name, address, email, and telephone number of the attorney representing (or of general counsel) who issues or requests this judgment, are: **NEIL CAPITAL LTD.**
DEMONS H. HIRSHBERG, ESQ. OF DECHERT LLP, 1000 Avenue of the Americas, New York, NY 10036-4717 Telephone 212.988.3500 Email: dehshir@dechert.com

42-144 (Rev. 10/97) Subpoena to Supply as a Deposition or to Produce Documents in Civil Actions (Form 2)

Court Action No. S.D.N.Y. 03 Civ. 1845 (TCP), et al.

PROOF OF SERVICE

(This section should not be filed with the court unless required by Fed. R. Civ. P. 45.)

That subpoena for (name of individual and title, if any) _____
 was received by me on (date) _____.

I personally served the subpoena on the individual at (place) _____
 on (date) _____ at _____.

I left the subpoena at the individual's residence or usual place of abode with (name) _____, a person of suitable age and discretion who resides there,
 on (date) _____, and mailed a copy to the individual's last known address; or

I served the subpoena on (name of individual) _____, who is
 designated by law to accept service of process on behalf of (name of corporation)
 on (date) _____ at _____.

I returned the subpoena unexecuted because _____.

Other (specify): _____

I attest that the individual was (name of individual's residence or usual place of abode with (name) _____, a person of suitable age and discretion who resides there,
 on (date) _____, and mailed a copy to the individual's last known address; or
 I served the subpoena on (name of individual) _____, who is
 designated by law to accept service of process on behalf of (name of corporation)
 on (date) _____ at _____.

My fee was \$ _____ for travel and \$ _____ for services, for a total of \$ _____.

I declare under penalty of perjury that this information is true.

Date: _____

Dove's signature

Dove's address

Additional information regarding attorney services, etc. _____

Preliminary Rule of Civil Procedure 46 (a), (d), and (e) (Effective 12/1/07)

(a) Protecting a Party Subject to a Subpoena.

(b) Producing Documents or Answering Subpoena. A party or attorney responding for serving and serving a subpoena must make reasonable steps to avoid causing undue burden or expense on a person subject to the subpoena. The holder must make reasonable steps to avoid causing undue burden or expense on a party or attorney responding for serving a subpoena — which may include the attorney and client waiving attorney fees — or a party or attorney who fails to comply.

(c) Production of Plaintiff Materials or Plaintiff Requests. (A) Discovery. A person responding to a subpoena to produce documents, electronically stored information, or tangible objects, or to permit the inspection of premises need not appear at the place of production or inspection unless otherwise commanded to appear for a deposition, hearing, or trial.

(B) Discovery. A person commanded to produce documents or tangible objects or to permit inspection may serve on the party or attorney defending in the subpoena a written objection to inspection, copying, or the making of any copy or of all the materials or information in the possession — or to produce, electronically stored information in the form of items requested. The objection must be served before the date of the date on which the subpoena is served or before the date of inspection if inspection is to be delayed for a deposition, hearing, or trial.

(C) Discovery. A person commanded to produce documents or tangible objects or to permit inspection may serve on the party or attorney defending in the subpoena a written objection to inspection, copying, or the making of any copy or of all the materials or information in the possession — or to produce, electronically stored information in the form of items requested. The objection must be served before the date of the date on which the subpoena is served or before the date of inspection if inspection is to be delayed for a deposition, hearing, or trial.

(D) Discovery. A person commanded to produce documents or tangible objects or to permit inspection may serve on the party or attorney defending in the subpoena a written objection to inspection, copying, or the making of any copy or of all the materials or information in the possession — or to produce, electronically stored information in the form of items requested. The objection must be served before the date of the date on which the subpoena is served or before the date of inspection if inspection is to be delayed for a deposition, hearing, or trial.

(E) Discovery. A person responding to a subpoena to produce documents, electronically stored information, or tangible objects, or to permit the inspection of premises need not appear at the place of production or inspection unless otherwise commanded to appear for a deposition, hearing, or trial.

(F) Discovery. A person responding to a subpoena to produce documents, electronically stored information, or tangible objects, or to permit the inspection of premises need not appear at the place of production or inspection unless otherwise commanded to appear for a deposition, hearing, or trial.

(G) Discovery. A person responding to a subpoena to produce documents, electronically stored information, or tangible objects, or to permit the inspection of premises need not appear at the place of production or inspection unless otherwise commanded to appear for a deposition, hearing, or trial.

(H) Discovery. A person responding to a subpoena to produce documents, electronically stored information, or tangible objects, or to permit the inspection of premises need not appear at the place of production or inspection unless otherwise commanded to appear for a deposition, hearing, or trial.

(I) Discovery. A person responding to a subpoena to produce documents, electronically stored information, or tangible objects, or to permit the inspection of premises need not appear at the place of production or inspection unless otherwise commanded to appear for a deposition, hearing, or trial.

(J) Discovery. A person responding to a subpoena to produce documents, electronically stored information, or tangible objects, or to permit the inspection of premises need not appear at the place of production or inspection unless otherwise commanded to appear for a deposition, hearing, or trial.

(K) Discovery. A person responding to a subpoena to produce documents, electronically stored information, or tangible objects, or to permit the inspection of premises need not appear at the place of production or inspection unless otherwise commanded to appear for a deposition, hearing, or trial.

(L) Discovery. A person responding to a subpoena to produce documents, electronically stored information, or tangible objects, or to permit the inspection of premises need not appear at the place of production or inspection unless otherwise commanded to appear for a deposition, hearing, or trial.

(M) Discovery. A person responding to a subpoena to produce documents, electronically stored information, or tangible objects, or to permit the inspection of premises need not appear at the place of production or inspection unless otherwise commanded to appear for a deposition, hearing, or trial.

(N) Discovery. A person responding to a subpoena to produce documents, electronically stored information, or tangible objects, or to permit the inspection of premises need not appear at the place of production or inspection unless otherwise commanded to appear for a deposition, hearing, or trial.

(O) Discovery. A person responding to a subpoena to produce documents, electronically stored information, or tangible objects, or to permit the inspection of premises need not appear at the place of production or inspection unless otherwise commanded to appear for a deposition, hearing, or trial.

(P) Discovery. A person responding to a subpoena to produce documents, electronically stored information, or tangible objects, or to permit the inspection of premises need not appear at the place of production or inspection unless otherwise commanded to appear for a deposition, hearing, or trial.

(Q) Discovery. A person responding to a subpoena to produce documents, electronically stored information, or tangible objects, or to permit the inspection of premises need not appear at the place of production or inspection unless otherwise commanded to appear for a deposition, hearing, or trial.

(R) Discovery. A person responding to a subpoena to produce documents, electronically stored information, or tangible objects, or to permit the inspection of premises need not appear at the place of production or inspection unless otherwise commanded to appear for a deposition, hearing, or trial.

(S) Discovery. A person responding to a subpoena to produce documents, electronically stored information, or tangible objects, or to permit the inspection of premises need not appear at the place of production or inspection unless otherwise commanded to appear for a deposition, hearing, or trial.

(T) Discovery. A person responding to a subpoena to produce documents, electronically stored information, or tangible objects, or to permit the inspection of premises need not appear at the place of production or inspection unless otherwise commanded to appear for a deposition, hearing, or trial.

(U) Discovery. A person responding to a subpoena to produce documents, electronically stored information, or tangible objects, or to permit the inspection of premises need not appear at the place of production or inspection unless otherwise commanded to appear for a deposition, hearing, or trial.

(V) Discovery. A person responding to a subpoena to produce documents, electronically stored information, or tangible objects, or to permit the inspection of premises need not appear at the place of production or inspection unless otherwise commanded to appear for a deposition, hearing, or trial.

(W) Discovery. A person responding to a subpoena to produce documents, electronically stored information, or tangible objects, or to permit the inspection of premises need not appear at the place of production or inspection unless otherwise commanded to appear for a deposition, hearing, or trial.

(X) Discovery. A person responding to a subpoena to produce documents, electronically stored information, or tangible objects, or to permit the inspection of premises need not appear at the place of production or inspection unless otherwise commanded to appear for a deposition, hearing, or trial.

(Y) Discovery. A person responding to a subpoena to produce documents, electronically stored information, or tangible objects, or to permit the inspection of premises need not appear at the place of production or inspection unless otherwise commanded to appear for a deposition, hearing, or trial.

(Z) Discovery. A person responding to a subpoena to produce documents, electronically stored information, or tangible objects, or to permit the inspection of premises need not appear at the place of production or inspection unless otherwise commanded to appear for a deposition, hearing, or trial.

(d) Dealing in Preparing to Answer.

(e) Producing Documents or Answering Subpoena. The person producing documents or electronically stored information need not appear at the deposition.

(f) Producing Electronically Stored Information. The person responding need not provide electronic functionality stored information from sources that the person identifies if the person is not reasonably accessible because of undue burden or cost. On motion or compel order, the person may provide such information.

(g) Discovery. A person responding need not appear at the deposition unless the person is reasonably accessible because of undue burden or cost. On motion or compel order, the person may provide such information.

(h) Producing Tangible or Preexisting. (i) Producing Tangible or Preexisting. (j) Producing Tangible or Preexisting.

(k) Producing Tangible or Preexisting. (l) Producing Tangible or Preexisting.

(m) Producing Tangible or Preexisting.

(n) Producing Tangible or Preexisting.

(o) Producing Tangible or Preexisting.

(p) Producing Tangible or Preexisting.

(q) Producing Tangible or Preexisting.

(r) Producing Tangible or Preexisting.

(s) Producing Tangible or Preexisting.

(t) Producing Tangible or Preexisting.

(u) Producing Tangible or Preexisting.

(v) Producing Tangible or Preexisting.

(w) Producing Tangible or Preexisting.

(x) Producing Tangible or Preexisting.

(y) Producing Tangible or Preexisting.

(z) Producing Tangible or Preexisting.

ATTACHMENT A

1
2 You are commanded, pursuant to Rule 34(c) and Rule 45 of the Federal Rules of Civil
3 Procedure (the "Rules"), to produce for inspection and copying to the offices of Brownstein Hyatt
4 Parker Scheidek, LLP, 100 North City Parkway, Suite 1600, Las Vegas, NV 89106-4514,
5 attention: Kirk B. Lombard, within 30 days of service hereof, all Documents specified in this
6 Attachment A, in accordance with the Definitions and Instructions set forth herein.

DEFINITIONS

7
8 1. The term "Argentina" means the Republic of Argentina, as well as its
9 ministeries, political subdivisions (including without limitation all provinces, cities, municipalities,
10 and the like), representatives, and agents, and all other Persons acting or purporting to act for or
11 on Argentina's behalf, whether or not authorized to do so.

12 2. The term "Communication" means the transmission of information in the form of
13 facts, ideas, inquiries or otherwise.

14 3. The term "Concerning," means relative to, referring to, describing, evidencing
15 or constituting.

16 4. The term "Document" (or "Documents") is defined to be synonymous in
17 meaning and equal in scope to the usage of the term "Documents" or electronically stored
18 information" in Fed. R. Civ. P. 34(a)(1)(A), and includes writings, drawings, graphs, charts,
19 photographs, sound recordings, images, and other data or data compilations, stored in any medium
20 from which information can be obtained either directly or, if necessary, after translation by the
21 responding party into a reasonably useable form. A draft or non-identical copy is a separate
22 Document within the meaning of this term. Fed. R. Civ. P. 34(a).

23 5. The term "Mossack Fonseca" means the law firm Mossack Fonseca, its
24 subsidiaries, and affiliates, as well as its partners, associates, agents, representatives, and all other
25 Persons acting or purporting to act for or on its behalf, whether or not authorized to do so.

26 6. The term "MF (Nevada)" shall mean MF Corporate Services (Nevada)
27 Limited, located at 5555 S. Flamingo Road, Suite 100, Las Vegas, NV 89130, United States of
America and its parents, subsidiaries, and affiliates, as well as its employees, agents,
representatives, and all other Persons acting or purporting to act for or on its behalf, whether or
not authorized to do so.

INSTRUCTIONS

7
8 1. Documents called for by this subpoena are to include all portions, or pages of
9 each Document, and all attachments, enclosures, appendices, and supporting documentation,
10 including, without limitation, originals, copies, non-identical copies (that may contain
11 handwritten notes, markings, stamps, inclusions or electronic information), drafts, working
12 papers, writing slips, and similar materials.

13 2. A Document is deemed in your actual or constructive possession, custody, or
14 control if it is in your physical custody, or if it is in the physical custody of any other Person and
you (a) own such Document in whole or in part; (b) have a right, by contract, license, statute,
15 order, or otherwise, to use, inspect, examine, or copy such Document on any terms; (c) have an
16 understanding, express or implied, that you may use, inspect, examine, or copy such Document
17 upon any terms; or (d) have, as a practical matter, been able to use, inspect, examine, or copy
18 such Document when you sought to do so. For the avoidance of doubt, a Document is deemed in
19 your actual or constructive possession, custody, or control if it is accessible on a network or
server that you maintain.

20 3. The specifications of this subpoena are to be construed as being inclusive rather
than exclusive. Thus, use of the singular form of any word includes the plural and vice versa:
21 words importing one gender include both genders; the connectives "and" and "or" shall be
22 construed either disjunctively or conjunctively as necessary in being within the scope of this
23 subpoena all Documents that might otherwise be construed to be outside of its scope; the words
24 "all," "any," and "each" shall each be construed as encompassing "any and all."

25 4. In producing responsive Documents, you should furnish all Documents in your
26 possession, control, or control, regardless of whether such Documents are possessed directly by
27 your corporation, or by your parent, subsidiary, or affiliate, or by your agent, employee,
28 or representative.

1 you or by your principals, employees, directors, officers, partners, members, agents, employees,
2 representatives, subordinates, managing agents, affiliates, investigators, or by your attorney or
3 their agents, employees, representatives or investigators.

4 5. You are to produce any and all drafts and copies of each Document that is
5 responsive to any specification of this subpoena and all copies of each such Document that are
6 not identical in any respect, including but not limited to handwritten notes, markings, stamps,
7 interlineations, and electronic information.

8 6. With respect to Electronically Stored Information ("ESI"):

9 a.) All electronic mail and spreadsheets responsive to this subpoena
10 that are maintained in the usual course of business in electronic format are
11 to be produced in their native format, along with the software necessary to
12 interpret such files if such software is not readily available.

13 b.) All other Documents responsive to this subpoena that are to be
14 maintained in the usual course of business in electronic format are to be
15 produced in properly utilized, multi-page TIFF Group IV format complete
16 with full text extracts and all associated metadata.

17 c.) All Documents responsive to this subpoena are to be produced with
18 the metadata normally contained within such Documents, and the
19 necessary Correspondence, Interropep or other database load files. If such
20 metadata is not available, each Document is to be accompanied by a listing
21 of all file properties relating to such Documents, including, but not limited
22 to, all information relating to the date(s) the Document was last accessed,
23 created, modified, or distributed, and the author(s) and recipient(s) of the
24 Document.

25 d.) Under no circumstances should ESI be converted from the form in
26 which it is ordinarily maintained to a different form that makes it more
27 difficult or burdensome to use. ESI should not be produced in a form that
28 removes or significantly degrades the ability to search the ESI by electronic
means where the ESI is ordinarily maintained in a way that makes it more
searchable by electronic means. Databases or unstructured data should not
be produced without first discussing production format issues with
Plaintiff's counsel. If you decline to search or produce ESI on the ground
that such ESI is not reasonably accessible because of undue burden or cost,
identify such information by category or source and provide detailed
information regarding the burden or cost you claim is associated with the
search or production of such ESI.

1 7. All Documents that are physically attached to each other when located for
2 production are to be left so attached when produced. Documents that are segregated or separated
3 from other Documents, whether by inclusion in binders, files, software, or by use of dividers, are
4 or any other method, are to be left so segregated or separated when produced. Documents are to
5 be produced in the order in which they were maintained and in the files in which they were found.

6 8. If any Document, or any part of a Document, called for by this subpoena has
7 been destroyed, discarded, lost, or otherwise disposed of or placed beyond your control or
8 control, you are to furnish a list identifying each such Document by: (a) date; (b) author;
9 (c) recipient(s); (d) type of Document (e.g., letter, memorandum, chart, e-mail, etc.); (e) general
10 subject matter; (f) the Document's present or last-known location or custody; (g) the date of the
11 Document's destruction or other disposition; (h) the reason for such destruction or other
12 disposition; and (i) the Person authorizing such destruction or other disposition.

13 9. Each specification of this subpoena requires production in full, without
14 abbreviation, redaction, or exaggeration, of any responsive Documents. If any responsive
15 Document is not or cannot be produced in full, produce it to the extent possible, indicating which
16 Document, or portion of that Document is being withheld, and the reason(s) it is being withheld.

17 10. Documents not otherwise responsive to specifications of this subpoena are to be
18 produced if such Documents mention, discuss, refer to, or explain the Documents that are
19 responsive to this subpoena, or if such Documents are attached to Documents responsive to this
20 subpoena and constitute routing slips, terminal memos, or letters, comments, evaluations
21 or similar materials.

22 11. If in responding to this subpoena, you encounter any ambiguity in construing it
23 or any definitions and instructions relevant to it, set forth the manner or term denoted "ambiguous"
24 and the construction used in responding to the subpoena.

25 12. If a privilege is claimed as the basis for not producing any Documents, you are to
26 furnish a privilege log setting forth, for each such Document: (a) nature of the privilege
27 (including work product) which is being claimed and, if the privilege is governed by state law,
28 indicate the state's privilege rule being invoked; (b) the type of Document(s) (e.g., letter,
memorandum)

memorandum, etc.); (c) the general subject matter of the Documents; (d) the date of the Documents; and (e) the author of the Documents, the addressee and any other recipients of the Documents and, where not apparent, the relationship of the writer, addressee, and recipients to each other.

13. The specifications of this subpoena are retained for the purpose of discovery and are not to be taken as waiving any objections to the introduction of evidence on subjects covered by this subpoena, or as an admission of the relevance or materiality of any of the matters covered by this subpoena.

14. This subpoena does not require you to produce Documents produced in response to the subpoena to M.F. (Nevada) dated August 13, 2013. To the extent Documents responsive to this request were previously provided by M.F. (Nevada), your response should so indicate.

DOCUMENTS TO BE PRODUCED

1. All Documents Concerning the name of Your affiliation or relationship with each of Monique Pearce and M.F. (Nevada).

2. All Documents Concerning funds or other property transferred either by one of the following Persons to another Person (including any of the following entities), or to one of the following Persons by another Person (including any of the following entities) since January 1, 2010:

1. A&L Payments Corp. LLC;

2. Able Holding LLC;

3. Absent Consultants LLC;

4. Ablene Trade LLC;

5. Ace Star International LLC;

6. Agrocentra USA LLC;

7. Agrofides Equity LLC;

8. Aljora LLC;

9. Allamien LLC;

10. Almedio Holding Corp. LLC;

11. American Trade & Packing Ltd.;

12. Ambersong Group Ltd.;

13. Angrin LLC;

14. Arista Company LLC;

15. Arista Business LLC;

16. Arista Trading Ltd.;

17. Aristed Investments LLC;

18. Aristed Investments LLC;

19. Aristed Investments LLC;

20. Aristed Investments LLC;

21. Aristed Investments LLC;

22. Aristed Investments LLC;

23. Aristed Investments LLC;

24. Aristed Investments LLC;

25. Aristed Investments LLC;

26. Aristed Investments LLC;

27. Aristed Investments LLC;

28. Aristed Investments LLC;

18. Aristed Ltd.;

19. Ayroll Interleasing LLC;

20. Azozette International Ltd.;

21. Baldwin Trading Ltd.;

22. Barnes Development LLC;

23. Baldwin Properties LLC;

24. Baldwin Holdings LLC;

25. Bankroll Properties LLC;

26. Bentley Marketing LLC;

27. Battgate Properties Ltd.;

28. Best World Supplies Ltd.;

29. Billboard Properties LLC;

30. Blader Chemicals LLC;

31. Bio Health International Inc. LLC.;

32. Blue Diamond Real Estate Investments Ltd.;

33. Bright List Group LLC;

34. Bifrost Developments LLC;

35. Bifrost Trading LLC;

36. Bifrosted Consultants LLC;

37. Brown Marketing Ltd.;

38. Buzzard Holdings Ltd.;

39. Cypress Group LLC;

40. Cambridge House LLC;

41. Cammill Enterprises LLC; and

42. Canville Group LLC;

43. Canvagh Commissions LLC;

44. China Overseas LLC;

45. Commodity Trade of America Ltd.;

46. Comdive Investments LLC;

47. Construction & Mining Solutions Ltd.;

48. Cowdry Properties Inc. LLC.;

49. Continenal Trading LLC;

50. Connected LLC;

51. Consipak Enterprises LLC;

52. Civil Properties LLC;

53. Dillon Atlantic LLC.;

54. Dilmad Enterprises Ltd.;

55. Dolfin Trading LLC.;

56. Durrose Trading LLC.;

57. Dynamic Fitness LLC.;

58. Eastrider International LLC.;

59. Fairwood Holdings International Ltd.;

60. EGH Aviation LLC.;

61. Environmental Bio Technologies Ltd.;

62. Elexis Holdings Group LLC.;

63. Enviro International Ltd.;

64. Euron Trading Ltd.;

65. Enviroedge Chemicals LLC.

1	66.	Barivela LLC;	114.	Integ Services LLC;
2	67.	Bisco Holdings LLC;	115.	International Security and Intelligence Consultants (ISIC) LLC
3	68.	Baronialairental.com Ltd.	116.	Investments, Sport & Web LLC;
4	69.	Bergmann LLC;	117.	Isar Holdings Ltd.
5	70.	Bertina Holdings Ltd.	118.	Ismat International Ltd.
6	71.	Bexter House LLC;	119.	Ispe Investments LLC;
7	72.	Baton International LLC;	120.	Itelco Holdings LLC;
8	73.	Bodas Group LLC;	121.	Itelsa Holding LLC;
9	74.	B.O.S. Consulting LLC;	122.	Itelsa Services LLC;
10	75.	Birland International LLC;	123.	Invit Company Ltd.
11	76.	Bolwood International LLC;	124.	Ivy Lane Group LLC;
12	77.	Bolwood Services LLC;	125.	Isaco Trading LLC;
13	78.	Bair Corp. LLC;	126.	Jackinson Supplies LLC;
14	79.	Bernet Corporation Limited;	127.	Jadis Investments LLC;
15	80.	Betox Development LLC;	128.	Jacqor Investors LLC;
16	81.	Birtoch Holdings LLC;	129.	Jada Enterprises Ltd.
17	82.	Bravetel LLC;	130.	Jaguar Love Ltd.
18	83.	Future Bright Investments LLC;	131.	Julian Capital LLC;
19	84.	Gafiford Enterprises LLC;	132.	Jasper Equities LLC;
20	85.	Golder Enterprises LLC;	133.	Jet Trade Ltd.
21	86.	Galloway Scott Trading Ltd.	134.	Jinzen Holdings Ltd.
22	87.	Gammon Holdings Ltd.	135.	Juniper Trading LLC;
23	88.	Old Socot Management LLC;	136.	Jras Group LLC;
24	89.	Odessa Holdings Ltd.	137.	Jordan Enterprises Ltd.
25	90.	Gecko Trading Ltd.	138.	Justin Invest Ltd.
26	91.	General Estates LLC;	139.	Kafan Management Corp. LLC;
27	92.	Ginstrell Trading Ltd.	140.	Kalis Holdings Ltd.
28	93.	Gladiators Commoditys LLC;	141.	Kam Holdings Ltd.
	94.	Global Steel Trading LLC;	142.	Kane Holdings Ltd.
	95.	GoldKing Investments LLC;	143.	Kelland Marketing LLC;
	96.	Golfin Food Corp. LLC;	144.	Kelsey Investment LLC;
	97.	General LLC;	145.	Komma International LLC;
	98.	Gotech Consultancy LLC;	146.	Krypon Trading Ltd.
	99.	Gecko Consultants Ltd.	147.	Kunzit Holdings LLC;
	100.	Guldon Group LLC;	148.	Lacewood Investments LLC;
	101.	Gulf Support Services LLC;	149.	Lake County LLC;
	102.	Hallux Group LLC;	150.	Lambeth Investments LLC;
	103.	Hakibis International LLC;	151.	Lambert Trading LLC;
	104.	Hayden International Ltd.	152.	Lancy International LLC;
	105.	Hisco Management LLC;	153.	LatinAmerican Group Investments LLC;
	106.	Healy Holdings Ltd.;	154.	Lattice Investments LLC;
	107.	Hemisphere Investments LLC;	155.	Link Investments LLC;
	108.	Hennishuk Assets LLC;	156.	Little Big LLC;
	109.	Heathy Enterprises LLC;	157.	Lendale Investment LLC;
	110.	Hillmeyer Investments Ltd.	158.	Lymon Trading Ltd.
	111.	Horus International Commoditys LLC;	159.	Lymas Overseas Ltd.
	112.	Hutton Management Ltd.;	160.	Lyward Investments LLC;
	113.	Huz Holdings LLC.	161.	M.P.J.-Mayward Projects International LLC;

1	162.	Malina LLC;	210.	Prirose Group LLC;
2	163.	Makia Enterprises Ltd.;	211.	Private Portfolio Managing Ltd.;
3	164.	Mallard Enterprises LLC;	212.	Private Spa Holding Ltd.;
4	165.	Mayfield Trading Ltd.;	213.	Provost Management LLC;
5	166.	Medinver LLC;	214.	Purple Holdings LLC;
6	167.	Met Sea LLC;	215.	Quanjin Bay Limited;
7	168.	Melto Maritime LLC.;	216.	Rafha Trading LLC;
8	169.	Merry Consultants LLC.;	217.	Refined House LLC.;
9	170.	Metal Fest LLC.;	218.	Recover Limited LLC.;
10	171.	Metro Enterprises Ltd.;	219.	Research & Patents Ltd.;
11	172.	Media Enterprises LLC.;	220.	Rex Steel LLC.;
12	173.	Mofiva Media LLC.;	221.	Rochester International Holding LLC.;
13	174.	Molifwest LLC.;	222.	Roset Ltd.;
14	175.	Mondi Trading LLC.;	223.	Royal Glass LLC.;
15	176.	Morada Investments LLC.;	224.	Ryder Management Services Ltd.;
16	177.	Mortex Company LLC.;	225.	Saint Jeromeiro Printing Co. Ltd.;
17	178.	Nak Enterprises Ltd.;	226.	Schuster Chemie Ltd.;
18	179.	National Investments LLC.;	227.	Serena Trading LLC.;
19	180.	Net Maritime LLC.;	228.	Serres International Ltd.;
20	181.	Noosa Trading Ltd.;	229.	Silver State International Investments LLC.;
21	182.	Noct Level Business Ltd.;	230.	Slyglass LLC.;
22	183.	Nocton International LLC.;	231.	Smart Steel LLC.;
23	184.	Noylead Properties Ltd.;	232.	Southwest Steel Group LLC.;
24	185.	Neymar Investments LLC.;	233.	Steel Product Services LLC.;
25	186.	Nomer Trading LLC.;	234.	Stepher International LLC.;
26	187.	North Boreal Co. LLC.;	235.	Sunlight Investment LLC.;
27	188.	Novomade Building LLC.;	236.	THL-Tower House International LLC.;
28	189.	Novel Consulting LLC.;	237.	The Logistic Group LLC.;
	190.	Occidental Trading Services LLC.;	238.	Thaider Overseas Trading LLC.;
	191.	Oceanwide Investments LLC.;	239.	Tremont Properties Ltd.;
	192.	Oceanis Group LLC.;	240.	Tripar Welding Industry LLC.;
	193.	Oleman Trading LLC.;	241.	United Kitchen Company Ltd.;
	194.	Olvera Capital Ltd.;	242.	Vinegar Holdings Ltd.;
	195.	Olypis Trading LLC.;	243.	Vanguard Foreign Trade Ltd.;
	196.	Owens Group LLC.;	244.	Vin-Oil Ltd.;
	197.	Oville Group LLC.;	245.	Venice Holdings Inc.;
	198.	Orford International Services LLC.;	246.	Vister LLC.;
	199.	Osleys Trading LLC.;	247.	Weltis Associates LLC.;
	200.	Pacific Investment Enterprises Ltd.;	248.	Westfield International LLC. and
	201.	Pactis Textile Investments LLC.;	249.	Wesley House LLC.;
	202.	Pangen Capital Group LLC.;	250.	Westminster Blinds Inc. LLC.;
	203.	Pearl Galleries LLC.;	251.	Woodline Services LLC.;
	204.	Pentagonal Associates LLC.;	252.	Vita Photoage Ltd.;
	205.	Perminal Investment Limited.;	253.	Zhong XI Investments (USA) Ltd.;
	206.	Philip Group LLC.;		
	207.	Piot Incorporated LLC.;		
	208.	Polypharm Group Ltd.;		
	209.	Promiss International Ltd.;		

9. Documents sufficient to identify all assets of each of the Persons listed in Items 2, 4, and 5 above.

10. Documents sufficient to identify all bank accounts maintained by, on behalf of, or in the name of each of the Persons listed in Items 2, 4, and 5 above.

11. Documents sufficient to identify all services provided by You, Mossack Fonseca and/or MF (Nevada) to each of the Persons listed in Items 2, 4, and 5 above.

12. Documents sufficient to identify all Persons acting on behalf of You, Mossack Fonseca and/or MF (Nevada) to perform services to any Persons listed in Items 2, 4, and 5 above.

13. All Documents Concerning the registration, re-registration, incorporation, reincorporation, transfer in control, change in the structure or governance, dissolution or termination of any of the Persons listed in Items 2 and 5 above in any jurisdiction by You, Mossack Fonseca and/or MF (Nevada).

14. Documents sufficient to show the identity, responsibilities and lines of reporting structure of or for each employee, agent or principal of MF (Nevada).

15. All Documents Concerning the relationship between You, Mossack Fonseca and/or MF (Nevada).

16. All Documents Concerning the relationship between Ablyne Ltd. and You, Mossack Fonseca and/or MF (Nevada).

17. All Documents Concerning the relationship between Phaeol Ltd. on one hand, and You and/or MF (Nevada) on the other.

18. All Documents Concerning the relationship between Forrest Limited and You, Mossack Fonseca and/or MF (Nevada).

19. All Documents Concerning the relationship between Bugloss Holdings SA and You, Mossack Fonseca and/or MF (Nevada).

20. All Documents Concerning the transmission or transfer of any Documents in the possession, custody or control of the Persons listed in Items 2 and 5 above to or from You, Mossack Fonseca and/or MF (Nevada) from or to any other Person. See Mossack Fonseca Promotional Booklet at 27, available at <http://figaroconsultants.com/docs/promotionalbooklet.html>

"Mosack Fonseca & Co. maintains standards, procedures and internal controls to know our clients and their activities, to avoid capital laundering risks and to guarantee that operations are not carried out with individuals or institution(s) whose identities cannot be confirmed or whose activities are incompatible with those supported by Mosack Fonseca & Co.". For the avoidance of doubt, this request includes but is not limited to Documents concerning the current location of such Documents.

EXHIBIT 1

EMPLOYMENT AGREEMENT

Printed 7/10/2011
Case 2:11-cv-0004922-PRFB-WCF

This Agreement shall commence on June 11, 2001.

This Agreement is made on the date of signature below, between **W. F. Corporate Services (Nevada) Limited**, (hereinafter the "Employer"), a Nevada corporation duly organized on May 16, 2001, Nevada Secretary of State File #C13877,

and

residing at Las Vegas, Nevada, U.S.A. (hereinafter the "Employee"), according to the following terms and conditions, and incorporated by reference, Nevada's Labor Code:

1. The Employer agrees to employ Plaintiff Amunghol, and the Employee agrees to perform all assigned duties including but not limited to services and functions prescribed by the Nevada Secretary of State pursuant to its rules and Nevada Statutes in connection with the formation of Nevada Business entities including Limited Liability Companies, among all a Corporate Officer and such other offices as directed by the Employer. The Employer shall direct and control all of the details of the Employee's work and the Employee shall report with respect to her work assignments to the Employer.
2. The Employer shall pay the Employee semi-monthly on the 1st and 15th of each month, the sum of **ONE THOUSAND TWO HUNDRED NINETY ONE DOLLARS** (\$1,291.01) for work to be performed in an office selected by the Employer (EVAN CLOUDS #1-21-81) for services rendered in an office selected by the Employer, until a different monthly amount is agreed to or employment is terminated.
3. The Employer agrees to employ Plaintiff Amunghol, and the Employee agrees to perform any tasks constituting the practice of law in Nevada as defined and interpreted by the Nevada State Bar Rules of the Nevada Supreme Court, Nevada Statutes and Rules of Nevada Secretary of State. The Employee will not dispense legal advice to clients or prospects or any member of the general public or any representative of the Employer.
4. It is an explicit condition of this Agreement that the Employee shall, under no circumstances divulge or allow to be divulged any information acquired in the course of her employment with the Employer to anyone other than a person specifically designated by the Employer. All information that she is given or that she gathers during her employment with the Employer shall remain the intellectual property of the Employer. It is forbidden to make or allow to be published, copies in any form whatsoever, of information or data under contract. These conditions of confidentiality shall be binding upon the Employee in the event her employment with the Employer shall cease and may be economically ended. The existence and nonexistence of this agreement shall

not be made known to anyone other than the parties thereto and their professional advisors, unless mutually agreed, and/or unless ordered by a Court or Governmental agency.

5. For so long as this agreement shall have effect, the Employee shall not act in any capacity whatsoever for the purpose of promoting the sale of offshore companies, trusts, foundations, investments, financial services, portfolio or active asset accounts, or related products and services from any jurisdiction or agent, unless she is authorized to do so by the Employer. The Employee's assignment will expose her to highly sensitive client information which, together with the Employer's overall marketing data, has been compiled over a number of years at great cost. In view of this, in the event the Employee ceases to act for the Employer, she undertakes not to seek employment or engage in any other professional activities in Nevada that might constitute competition to the activities of the Employer in this area, for a period of not less than two years following the date of termination of her agreement with the Employer.
6. The Employer shall at its expense train the Employee at whatever location(s) it deems appropriate and shall provide all programs, software, manuals, telephone, fax and computer equipment and lines as are needed to perform the tasks.
7. The Employer shall pay all travel and related food and lodging expenses of the Employee for training travel and other travel to any location other than her principal place of work in Las Vegas, Nevada, USA. Advance expenses shall be paid therefor
8. The Employee shall maintain and retain all information, forms, files, and records of the Employer in utmost confidence and shall have no direct contact with any client of the Employer without the express permission of the Employer; it is understood that the Employee shall have all of her communications solely with the Employer and its representatives.
9. The Employer shall comply with all United States tax laws regarding tax and social security withholding deductions from the Employee's compensation, pay for Workers Compensation coverage, filing of all United States tax forms regarding the Employee's compensation, and shall make all appropriate payroll tax deposits and payments in connection with the Employee's compensation.
10. It is understood that presently the Employee has separate health insurance coverage through her previous Employer's group plan, and it may be possible to continue that coverage for approximately six (6) to twelve (12) months. The Employer shall either reimburse the Employee for that expense, or maintain a similar health insurance plan for the Employee on its own account. When the Employee's existing health insurance coverage expires, the Employer will provide a similar health insurance plan for the Employee.

for travel, meals and any other expenses such as hotel expenses at rates as are the average rate for such in the Continental United States.

11. After one (1) year of employment, the Employer shall enroll the Employee in a pension plan, the terms of which are to be agreed between the parties.
12. It is understood that the Employee will not engage in work with any other company providing a similar service to that provided by the Employer while she is so employed.
13. The Employee shall be reimbursed at the rate of \$0.30 per mile for business-related motor vehicle travel in the performance of her duties for the Employer.
14. The Employee shall be entitled to fifteen (15) days paid vacation per year, entitlement to which shall begin January 1, 2002. The timing of vacation days must be approved by the Employer. Accrued annual vacation day(s) may not be carried forward from one calendar year to another. In the year in which the Employee leaves the service of the Employer, the Employee will be entitled to a time proportion of the entitlement by reference to the number of completed calendar months of service. Following completion of five (5) continuous years of service, the Employee will be entitled to one (1) extra day's paid vacation for each full calendar year with the Employer (following the fifth year of employment), up to a maximum of twenty-five (25) working days paid vacation per calendar year.

11. After one (1) year of employment, the Employer shall enroll the Employee in a pension plan, the terms of which are to be agreed between the parties.

12. It is understood that the Employee will not engage in work with any other company providing a similar service to that provided by the Employer while she is so employed.

13. The Employee shall be reimbursed at the rate of \$0.30 per mile for business-related motor vehicle travel in the performance of her duties for the Employer.

14. The Employee shall be entitled to fifteen (15) days paid vacation per year, entitlement to which shall begin January 1, 2002. The timing of vacation days must be approved by the Employer. Accrued annual vacation day(s) may not be carried forward from one calendar year to another. In the year in which the Employee leaves the service of the Employer, the Employee will be entitled to a time proportion of the entitlement by reference to the number of completed calendar months of service.

Following completion of five (5) continuous years of service, the Employee will be entitled to one (1) extra day's paid vacation for each full calendar year with the Employer (following the fifth year of employment), up to a maximum of twenty-five (25) working days paid vacation per calendar year.

SPECIAL AGREEMENT REGARDING YEAR 2001:

Due to Employee's pre-commitments, Employer agrees to give Employee the following nine (9) paid vacation days during the remainder of calendar year 2001; provided however, that it is agreed if Employee leaves the service of Employer before December 31, 2001 payment regarding these nine (9) days will be deducted from Employee's wages:

- a) September 10, 11, 12, and 13 = Four (4) business days
- b) September 24, 25, 26, 27, and 28 = Five (5) business days

The Employee shall also be entitled to:

six (6) days paid sick leave/personal leave per calendar year.

The Employee shall also be entitled to the following paid U.S.A. holidays:

New Year's Day, Martin Luther King Day, Nevada Day
Presidents' Day, Memorial Day, Independence Day, Labor Day, Columbus Day, Veterans Day, Thanksgiving Day, $\frac{1}{2}$ day-Christmas Eve, Christmas Day, $\frac{1}{2}$ day-New Year's Eve.

15. The Employer reserves the additional option to pay bonus compensation to the Employee at its discretion.

16. The Employer reserves the additional option to pay commission compensation to the Employee at its discretion.
17. Should Employee be called for Jury duty, that time shall be compensated time.
18. The Employer and the Employee shall agree to an initial performance review in January, 2002, and thereafter, salary reviews shall be performed in January of each year.
19. The Employer shall endeavor to provide the Employee with the maximum amount of information needed for the Employee to properly perform her duties. The Employee shall be provided the name of a contact person in the Employer organization regarding each assigned project plus all project detail needed and reasonably required to accomplish task completion. The Employer will provide all monies (funds) needed for filing fees, license applications, authorization fees, telephone/internet expenses, rents, equipment, document and computer operation, office supplies, and salary payments as are needed to pay employees, complete client projects, and operate the office. At no time shall the Employee pay any client or the Employer expenses from personal funds or sources other than the Employee-provided sources.
20. The term of this agreement shall be for a period of one (1) year from the date of this agreement. However, it is understood that the first three (3) months will represent

a trial period during which any of the parties may terminate the work relationship, with no liabilities whatsoever. The one-year term of this agreement will be renewable automatically thereafter on an annual basis on mutually agreed terms, with the following exceptions:

- (i) This agreement may be terminated by mutual consent, subject to the provision of three months' written notice by either party.
- (ii) In the event of criminal wrongdoing, insubordination, wilful refusal to perform assigned duties, refusal to travel to a reasonably safe location and any other professional misconduct, serious breach of discipline, or breach of the terms contained in this agreement by the Employee, termination may be immediate and without recourse to the Employer.

- (iii) Should the Employee be incapacitated through ill health from carrying out her duties for a period of eight (8) consecutive weeks or for twelve (12) weeks in the aggregate in any consecutive twelve (12) months, this agreement shall be terminated without any previous notice.
- (iv) Failure by the Employee to meet agreed performance objectives may result in renegotiation of this agreement or termination thereof, at the discretion of the Employer.
- (v) Misrepresentation or concealment of a material fact by either party

Upon termination of this agreement, the Employee agrees not to solicit existing or prospective clients of the Employer with whom she has had contact, or to transfer them to other Agents, nor will she take any other action intended or likely to harm the reputation of the Employer.

21. For a period of three (3) years after the termination of employment for any cause whatsoever the Employee shall not, either on her own account or on behalf of any other person or company, directly or indirectly canvass, solicit or endeavor to take away from the Employer any employees of the Employer or the business of any clients

or customers of the Employer or that of any person or company otherwise accustomed to dealing with the Employer. For the avoidance of doubt, the Employee accepts that she considers this restriction to be both reasonable and necessary to protect the Employer's legitimate interests.

THIS AGREEMENT constitutes the complete agreement of the parties and may only be changed or modified by mutual agreement.

IN WITNESS WHEREOF this agreement is signed by the Employer in the City of Panama, Republic of Panama, this 11th day of the month of June, 2001.

THE EMPLOYER:

FOR M. F. CORPORATE SERVICES (NEVADA) LIMITED

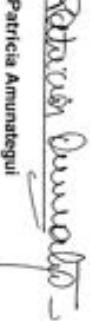

J. Mossack


R. Fonseca

IN WITNESS WHEREOF this agreement is signed by the Employee in the City of Las

Vegas, Nevada, United States of America, this 11th day of the month of June, 2001.

THE EMPLOYEE:


Patricia Amunategui

www.mfcorpnev.com

31st August 2007

MFC CORPORATE SERVICES (NEVADA) LIMITED

Ms. Patricia Amunategui
MOSSFON NEVADA
Reno, Nevada

Dear Patricia,

I refer to our various telephone conversations and to your letter dated 1st July 2007, which was sent to me by e-mail on 18th July 2007. Please find below the Partners' response to the different subjects:

1. Your salary: We have revised and discussed the contents of the information you forwarded to us. First, we feel that your position cannot be compared to that of a paralegal or that of an Administrative Services Manager because you are not working with a lawyer as a paralegal or managing a team of employees. However, we concur with you in that your current salary is low for the cost of living in Nevada. The partners have therefore approved a new salary of US\$52,000.00 per annum, effective retroactively to 1st July 2007.
2. Health Insurance: I confirm that the company will continue providing this benefit as we have since you started to work with us.
3. Mosfion International Retirement Plan: This has been approved and will be effective as soon as you send us the relevant application form. Mosfion will contribute 4% of your salary as long as you save the same amount.
4. Reimbursement for your car: The Partners have also agreed to pay you an allowance of \$500.00 per month to reimburse you for the gasoline and car maintenance expenses incurred during business trips/visits.
5. Vacation: The Partners have approved to increase your 15-day paid vacations per year, to 16 days per year, effective as of 1st January 2007. Those vacation days that you are not able to take in a year, will be rolled over to the next year.
6. Paid sick leave: I confirm that paid sick leave will be increased from six days to eight days, starting January 2007.
7. Salary appraisal: We have also agreed to conduct salary appraisals every eighteen months, instead of leaving them for "January", as stated in your contract.

Page 2
Mr. Justice, Esquire
17 August 2007

All other matters will remain as they are. We will be drafting an addition to your contract, which I will send to your personal within a couple of days.

I trust all of the above will meet with your approval. The Powers are very pleased with your performance and dedication and would like your assistance for many years to come.

Kind regards,


Michael M. Justice
William Brewster

ADDENDUM

THIS ADDENDUM is made to the Employment Agreement (hereinafter the Employment Agreement) signed between and among M&P Corporate Services (hereinafter, "Employer"), a Nevada corporation, and Michael M. Justice (hereinafter the "Employee"), a Nevada resident, on 10th May, 2007, under Nevada Statute of Sales (No. 0707).

Witnessed at Las Vegas, Nevada, U.S.A. (hereinafter the Employer) on 11th June, 2007, in order to modify the following clauses of the Employment Agreement, which remaineth unchanged as follows:

1. The Employee's salary as of the date of this document will be US\$4,350.00 a month. Subject however what he performed each eight month.
2. The Employee's salary as of the date of this document will be US\$4,350.00 a month. Subject however what he performed each eight month.
3. The Employer shall award the Employee in a retention plan, the terms of which are to be agreed in writing between the parties.
4. The Employee shall be compensated at the rate of \$800.00 per month, for business-related motor vehicle travel in the performance of his duties by the Employer.
5. The Employer shall also be entitled to eight (8) days paid sick leave per calendar year.
6. (i) Should the Employee be incapacitated through a health from carrying on of business, the number of vacation days must be determined by the Employee. Actual travel duration days that the Employee is not able to work in a year, may be carried forward from the previous year to another.
7. The Employee shall be entitled to eight (8) days paid sick leave per calendar year per calendar year.

- 2 -

The other clauses of the Employment Agreement signed between the parties dated 11th June, 2001, remain unchanged.

IN WITNESS WHEREOF this Addendum is signed by the Employer in the City of Panama, Republic of Panama, this 1st day of the month of July, 2007.

THE EMPLOYER

FOR M. F. CORPORATE SERVICES (NEVADA) LIMITED

Jurgen Mossack

Ramón Fonseca

IN WITNESS WHEREOF this Addendum is signed by the Employee in the City of Las Vegas, Nevada, United States of America, this 1st day of the month of July, 2007.

THE EMPLOYEE

Patricia Amunategui

TO GET AHEAD

Patricia Amunategui

UNLV Paralegal Program Graduate

I emigrated from Chile to Las Vegas for the second time in 1998 where I began working as a cocktail waitress at a successful casino on the Las Vegas Strip. After several years, I got tired had to do something out there (I'm not the type of person to sit still). As a single mother, my schedule was difficult and didn't allow me to take a day off, finally I decided to give myself a chance and I enrolled in UNLV's Paralegal Program.

Not only was I applying full-time, but my English was not the best, making it extremely difficult to complete the classes. Nonetheless, I persevered and was able to successfully complete my Paralegal degree in 2000. Immediately following, I landed a great job as the Vice President of the Nevada office of Morgan, Lewis & Bockius, an international law firm specializing in international trusts and corporate services with 44 offices worldwide.

It has been 10 years since completing the Paralegal Program at UNLV and every day I am thankful that I was able to begin a rewarding and challenging professional career. Until then, I never believed I could have a job where I would have so many opportunities to grow professionally and even travel



EXHIBIT 3

Plaintiff EXHIBIT 2
Witness Patricia Amunategui
DATE September 11, 2014
ELLEN A. GOLDSTEIN, OSB #25

Print

Close

W: Instruction Dissolution Magravia

From: Patricia Amunategui

Sent: Fri 1/17/14 9:26 AM

To: Nevada office mif. (nevada@mifcorpserv.com)

See message below for your reference and keep me inform

From: P.amunategui@mifcorpserv.com

To: Nevada@mifcorpserv.com

Subject: Instruction Dissolution Magravia

Date: Thu, 16 Jan 2014 19:42:47 -0800

Dear Manuela and Jolene

Please print the document attached in MAGRANIA CASE, see instruction below

16-01-2014 04:51:08 PM (PMA TIME) SUZY RAMOS - Other internal documents - Estimada Patricia. Adjunto documento firmado por Leticia Montoya en representación de FERGUS INTERNATIONAL, S.A. Por favor proceder con la disolución. Saludos, [This comment was sent by e-mail to nevada@mifcorpserv.com]. SEE ATTACHMENT*

If the document is clear and legible please scan it in the Kiosera Scan

Go to inbox for Microsoft Outlook, click in draft – click in draft 505 NY , find the temple for Dissolution

Copy paste, go back to new message paste and accommodate the message for MAGRANIA with the entity number r , attached the Articles of Dissolution duly signed

When your message is ready send it to me to review, after my approval we will proceed at the secretary of State

Thanks you

Patricia Amunategui
Head of Nevada Office

P.amunategui EXHIBIT 3
WITNESS: Patricia Amunategui
DATE: September 11, 2014
K.I.L.L. A. Document, 02.02.9

B110204

THE MF GROUP

B110204

THE MF GROUP

THE MF GROUP

Established in 1977, The Mossack Fonseca Group is a leading global company which provides comprehensive legal, trust and accounting services.

With over 500 staff members across every continent, the Mossack Fonseca Group provides excellent services based on more than 35 years of experience. As part of its added value, the Group offers personal advice and a world-class online experience through a virtual Client Portal which is available 24 hours a day. Our web-based Client Information Portal allows clients to review companies online, verify the status of companies, and pay invoices, in addition to other transactions.

Our service and research-oriented professionals specialize in trust, services, wealth management, international business structures, and commercial law, among other areas.

Our product and service portfolio is constantly updated and reviewed, enabling the Group to find the appropriate solution for your business. We offer research, advice and services for the following jurisdictions:

Belize, The Netherlands, Costa Rica, United Kingdom, Malta, Hong Kong, Cyprus, British Virgin Islands, Bahamas, Panama, British Anguilla, Sint Maarten, Samoa, Nevada, and Wyoming (USA).

Our law firm has specialized attorneys experienced in all areas of law such as shipping, immigration, contracts and intellectual property, as well as commercial law in general. We also assist clients in physically relocating to Panama and supporting them with regard to all of the steps required, from handling immigration matters and buying or renting property to establishing their business in Panama.

Mosston Trust Corporation is a trust company regulated by the Banking Supervintendence of Panama since 1993. Our team of professionals and specialists with experience in corporate, trust, tax and accounting matters can assist you in creating solutions that are solid, convenient, and advantageous.

The Mossack Fonseca Group enjoys a strategic alliance with Mosston Asset Management, S.A., an Investment Advisory firm licensed by and under the supervision of the Superintendency of Securities Market of Panama that also engages, upon request, in Discretionary Portfolio Management. The Group is licensed to operate as an Investment Adviser under Resolution No. 94-06, April 26, 2005.

Since May 2010, the Mossack Fonseca Group is proud to be the first ISO 9001 certified law firm in the Republic of Panama. The ISO 9001:2008 quality system ensures our clients that the Group is committed to continuous improvement and client satisfaction.

We received the global quality management system certification from SGs, a certification entity accredited by UKAS and A2LA, two of the leading and most rigorous independent auditing and certification agencies in the world. For more information about our ISO 9001 certification, please click here.

Mossack Fonseca Group's lawyers and executives are proud members of many prestigious organizations, including:

- Society of Trust and Estate Planners (STEP)
- International Tax Planning Association (ITPA)
- International Bar Association (IBA)
- International Fiscal Association (IFA)

Plaintiff EXHIBIT 4
 WITNESS Patricia Fonseca
 DATE September 11, 2014
 Ellen A. Goldstein, OCT 826

01/2014

TRUST SERVICES



TRUST SERVICES

As part of the Mossack Fonseca Group, Mossack Trust Corporation is a fiduciary entity regulated by the Banking Superintendent of Panama since 1993.

Our main focus is asset protection, tax and estate planning; we achieve these goals through a group of professionals and specialists with great experience in corporate, trust, tax and accounting matters.

We are able to develop a wide range of structures to meet the individual needs of each client, using vehicles such as Trusts, Private Foundations, Offshore Maritime Structures, among others. We also offer assistance in the Opening of Bank Accounts and Escrow Services.

1. Fiduciary Services
2. Private Foundation Management
3. Administrative Services
4. Corporate Services
5. Tax Efficient Structures
6. International Structures (Offshore and Maritime)
7. Escrow Services
8. Estate Planning and Asset Protection

Ellen A. Goldstein
EXHIBIT 6
KINROSS TRUST COMPANY
DATE September 11, 2013
Ellen A. Goldstein, UCR 629

ADMINISTRATIVE SERVICES

- Preparation of accounts, financial records, annual returns and tax declarations
- Registered Agent Service, Directors and provision of physical offices.
- Maintenance of legal documents and corporate records.
- Compliance with local and international laws in the operating jurisdictions
- Continued communication and liaison with the client regarding reporting methods to suit each application
- Virtual Office

Opening of Bank Accounts

We assist clients in the opening of bank accounts for private individuals and companies, closely following the processes so that all the necessary documentation is processed with maximum efficiency. Our independent banking service division can also assist you in choosing the most convenient bank in the most convenient location based on your individual needs.

Opening of bank accounts service includes:

- Assistance with the application for bank accounts in prestigious financial centres
- Deposit accounts with different interest rates
- Current accounts
- Stock Brokerage accounts
- Credit and debit cards

Assets and funds administration:

- Authorised Signatures
- All managed funds are subject to our risk controls principles.

PLANO EXHIBIT 7
WITNESS Patricia Ann Mandel
DATE Se7ember 11, 2004
Ellen A. Goldstein, CDR 829

EXHIBIT B

MOSSACK FONSECA

PLAQUE EXHIBIT 8
WITNESS Patricia Rodriguez
DATE Sevilla, March 2014
Elisa A. Goldstein, DR 823

Mossack Fonseca Group

Established in 1977, the professionals at Mossack Fonseca specialize in Commercial law, Trust Services, Wealth Management and Offshore Structures.

Mossack Fonseca & Co. is the first and only ISO 9001:2008 certified law firm in the Republic of Panama. Mossack Fonseca & Co. received the new global quality management system certification from SGS, a certification entity accredited by UKAS and AIVAB, two of the leading and most rigorous independent auditing and certification agencies in the world. Most importantly, the ISO 9001:2008 quality system assures our clients that Mossack Fonseca & Co. is committed to continuous improvement and client satisfaction.

"Thank you for placing your trust in us. At Mossack Fonseca, we know we must earn your business every day, and our aim is to work together to provide you with ever more expedient, confidential, accurate and continuous service in an environment of constant innovation.

We strive to increase your success, maximizing your opportunities while leveraging our global perspective to ensure we have a proactive approach to industry changes that could affect you.

It is not just our clients that are of upmost importance. We believe that it is our responsibility to ensure that our dedicated Mossfon family of over 600 staff worldwide has a bright future. We rely on their passion, talent and energy to provide you with an ultimate and distinguished service every time."

Mr. Rubén Hernández - CEO



Our Global Presence

We understand the need to accommodate our clients, which is why we pride ourselves on our global presence. With offices in more than 30 countries, we can serve you more efficiently and effectively.

Bolivia	Geneva	Dingda
Bosnia and Herzegovina	Gibraltar	Samoa
Brazil	Guatemala	Seychelles
British Virgin Islands	Hongzhou	Shanghai
Canada	Hong Kong	Shenzhen
Chile	Isla of Man	Singapore
Colombia	Jersey	Thailand
Cyprus	Luxembourg	United Arab Emirates
Czech Republic	London	Uruguay
Deutschland	Luxembourg	Venezuela
Ecuador	Nanping	Zug
El Salvador	Ningbo	Zurich
Peru	Peru	
Rio de Janeiro		



Mossfon Group Services

The Mossack Fonseca Group is a global leader of international trust and corporate services. Our research-oriented professionals specialize in trust services, investor advisory, offshore/onshore structures, commercial law and asset protection.

With industry experience since 1977, the Mossack Fonseca Group has more than 40 offices around the world in order to better serve our clients. Our attorneys specialize in matters relating to shipping, trademarks, immigration, contracts and commercial law in general.

The Mossack Fonseca technology platform is state-of-the-art and secure. Our web-based Client Information Portal application allows clients to review companies online, search their company documents and pay outstanding invoices. Case information is updated instantaneously. To ensure we can provide our clients with the most secure and up-to-date protection available, our Client Portal encryption certificates use the most powerful secure socket layer (SSL) encryption commercially available today.

Mossfon Trust Corporation

Through Mossfon Trust Corporation, we support other fiduciaries, banks, attorneys and accountants around the world in assisting their clients with the incorporation and administration of fully managed trusts, foundations and companies and the consulting and implementation of complex worldwide structures, captive insurance services, bank account opening assistance and escrow services.

Legal Services

Mossack Fonseca Legal Services offers solutions for all of your legal needs, such as:

Vessels and Yachts
Intellectual Property
Corporate Law
Financial Law
Tax and Customs Law
Immigration Law
Panama Investments
Free Trade Zone
Government Bidding Process
Telecommunications Law
Government Licenses & Insurance
Aviation Law



Mossfon Trust Corporation

We are a fully licensed trust company with experienced lawyers and accountants that can assist you in creating solutions that are solid, legal, convenient and advantageous. Mossfon Trust Corporation provides you with effective solutions to protect the privacy and enhance the wealth of your clients. We also specialize in spendthrift protection, wills and estate planning, successionary structures, pension plans, tax optimization and much more.

Mossfon Trust Corporation operates under the supervision of the Panama Banking Superintendancy and is governed by local and guided by international laws.

We provide solutions for:

- Privacy
- Wealth protection
- Spendthrift protection
- Wills and estate planning
- Successory structures
- Pension plans
- Tax optimization

Administrative Services:

- Preparation of accounts, financial records, annual returns and tax declarations
- Registered agent and physical office facilities
- Provision of directors, secretaries and other required officers
- Maintenance of statutory documentation and corporate records
- Compliance with local and international laws in the operating jurisdictions
- Continuous liaison with clients regarding reporting methods to suit individual needs

For more detailed information, please visit www.mossfontrust.com



Jurisdictions

We pride ourselves on providing accurate and expedient services to our clients. To obtain information about any of our key jurisdictions where we have local offices, please contact your nearest Mossack Fonseca advisor.

Hong Kong
British Virgin Islands
British Anguilla
Nevada USA
The Bahamas
Samoa
Seychelles
Republic of Panama
Cyprus



Company Formations

International companies can engage in lawful business in any country and perform transactions in whatever currency they choose. They are usually exempt from taxation on any business activity or transaction that takes place outside of their jurisdiction.

Advantages of using Mossack Fonseca as your Registered Agent:

- Reduce costs and greatly increase response times
- We can incorporate and manage Private Foundations
- Mission directors and offices may be appointed
- Offices are supported by secure, state-of-the-art technology
- Constant staff training and low turnover rate
- Strategic location of our offices in key world business capitals
- Mossack Fonseca is able to continually meet and exceed client expectations





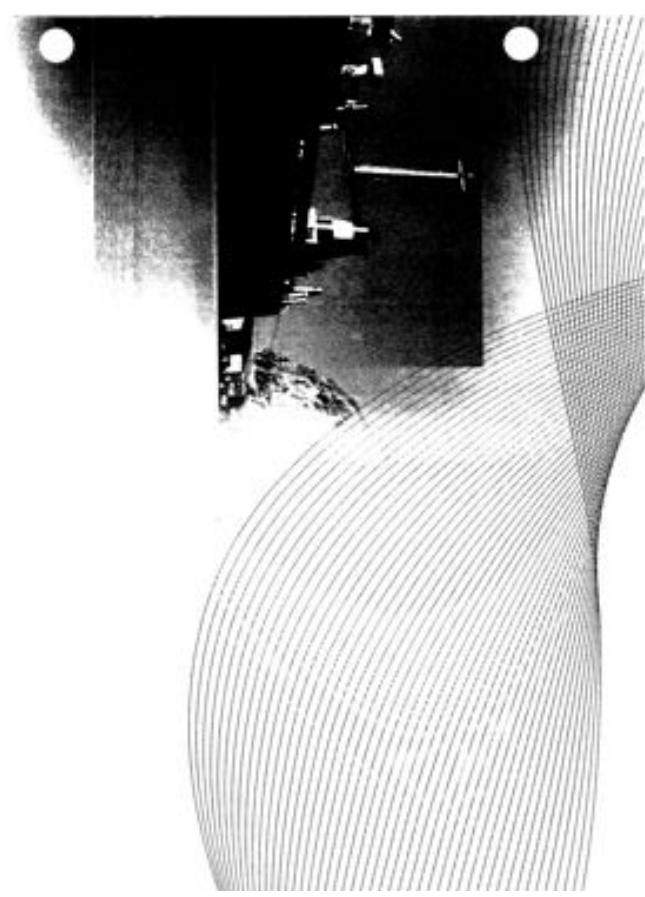
Ship & Yacht Registration

We offer a wide variety of services for both private and commercial yachts including registration, purchase and sale contracts, operating permits, credit requests, crew licenses, ship mortgages and international structures in a variety of advantageous jurisdictions.

Ship Registry follow-up System

Similar to the technology we offer for company documents, Mossack Fonseca also offers a dedicated Shipping Information System that logs the status and renewals of ship registries and navigation and radio licenses regarding ships, the legal affairs of which are dealt with by us. Our lawyers know in real-time the status of your vessels and timeline of renewals and other services.

For more information please contact our Admiralty & Maritime Division.



Panama

The success of Panama as an open registry is due mainly to the positive image of the territory as a politically and economically stable country and its other numerous advantages. We handle all formalities relating to navigation licenses, radio permits, communication licenses, charter party registration and any maritime certifications required for international navigation, both for ships, yachts and for crewmembers.

British Virgin Islands

We offer ship and yacht registration services in the British Virgin Islands. The main advantages are the attractive registration fees and annual fees. Ships registered in the BVI fly the Red Ensign flag and are entitled to the support of the British Consul and High Commission and Royal Naval protection.



Corporate Law

Our professionals can advise you on various commercial matters, including the drafting and execution of domestic or international commercial contracts such as purchase and sale, personal and real guarantees, financial leases, factoring, franchises, technology transfers, exchanges, assignments, escrow agreements, negotiable instruments and securities.

Financial Law

We provide advice relating to the full spectrum of legal financial processes, including syndicated lending, leveraged and acquisition finance, asset finance, derivative products, project finance, financial regulation systems, insolvency restructuring and structured finance.

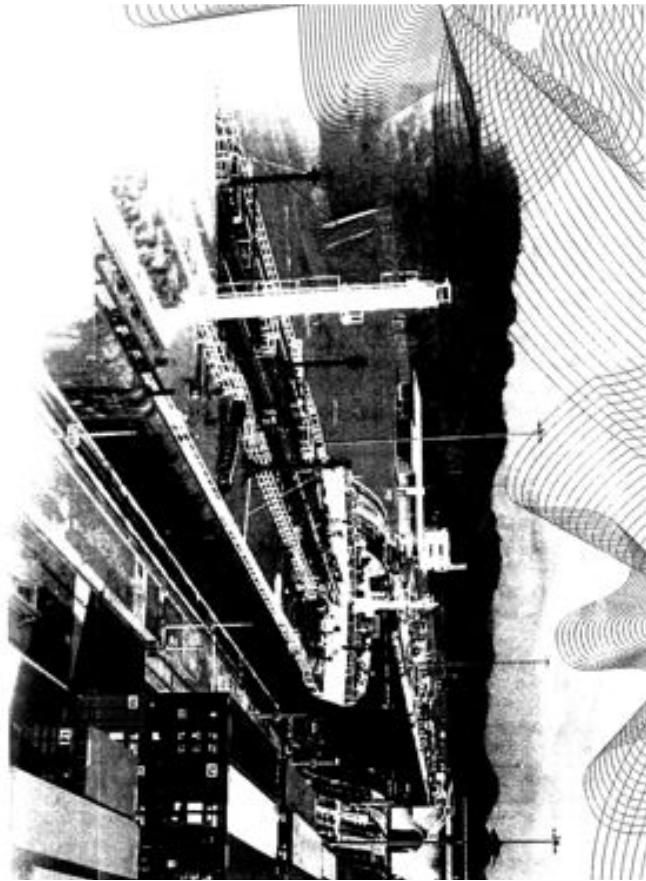


Tax Law

Allow our expert tax lawyers to advise you on the full spectrum of corporate, financing, investment and real estate transactions, as well as tax litigation, disputes and general compliance. In addition to our corporate tax expertise, we have specialists who advise on VAT and other indirect taxes and on private client tax issues.

Aviation Law

We can guide you through all formalities relating to the registration of aircraft and for procuring air navigation and commercial transport service permits for both foreign and domestic airlines.



Immigration Law

We advise clients on immigration matters in the Republic of Panama and handle all formalities obtaining visas for tourists, immigrants, workers, investors, foreigners married to Panamanian executives and others. Consultancy services are also offered in respect to extensions, exit and entry permits, residence and naturalization.

Telecommunications Law

We assist clients in obtaining radio, television, telephone, trunk line, cell phones and other communication media permits and licenses from the Public Services Regulatory Entity of Panama. As well, we advise clients on any telecommunication matters in Panama.



Foreign Investments

We provide unparalleled advice and unique opportunities to benefit from government incentives defining from investing in the Republic of Panama, particularly in tourism, processing zones for export goods, oil transport, telestation and mining, as well as special incentives for investing in areas bordering the Panama Canal.

Free Trade Zones

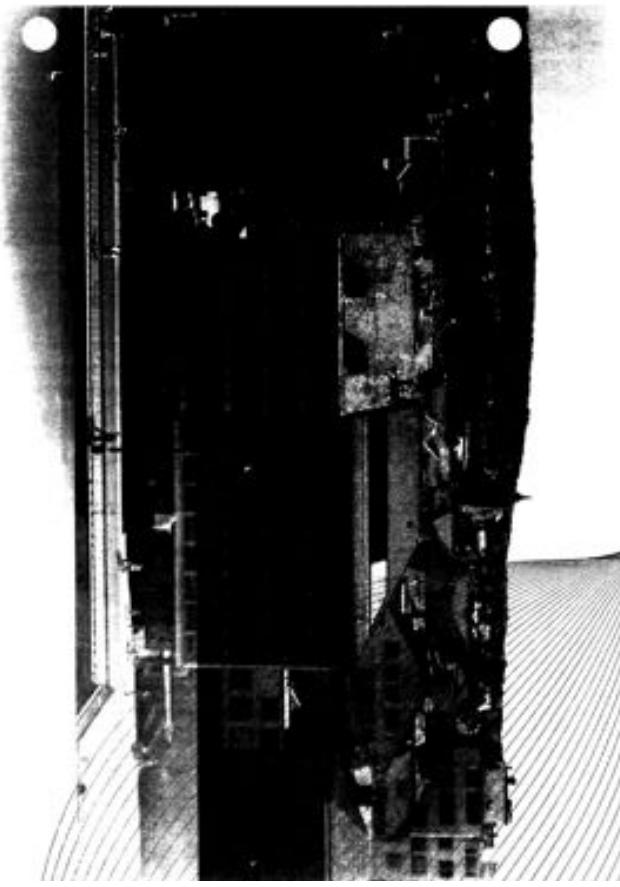
Trust our extensive experience executing all formalities required to establish a business in Free Trade Zones worldwide. We can procure physical space, acquire import and export permits, handle customs matters, represent registrations as well as all other required procedures with official administrative authorities.

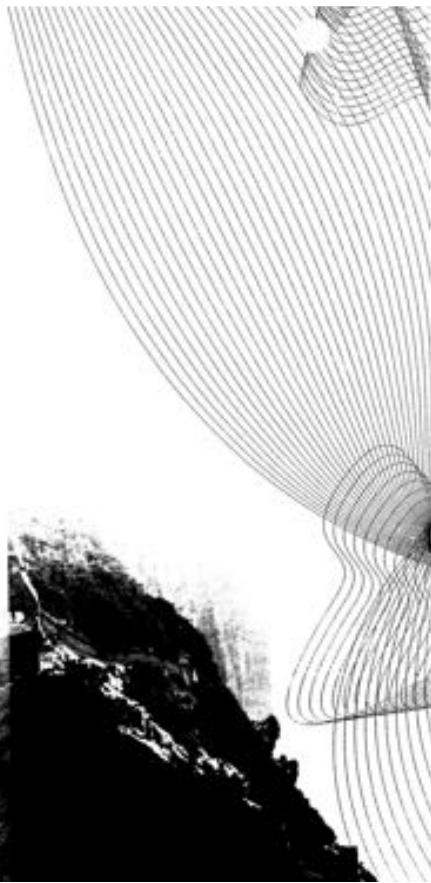


MOSSACK FONSECA
legal Services

Intellectual Property

Our specialists will be by your side to help you register all forms of intellectual property. Trust our expert advice and ample experience with trademarks, invention patents, and other types of intellectual property including utility models, industrial designs, models, trade names and industrial and trade secrets.





Government Bidding Process

We can advise clients on a myriad of business transactions with governments worldwide, for issues such as the concession and lease of state-owned land, rendering services to the State, sales and contracts to governments, the public and competitive bidders.

Licenses

We can represent you before government authorities to obtain licenses, permits and recognition for banks, trusts, insurance, reinsurance and captive insurance companies, as well as mutual funds, mutual fund administrators and insurance brokerage firms.



Insurance

We can assist clients with any type of insurance and reinsurance matter, including policies, brokerage, adjustments, reserves, civil and criminal liability relating to insurance, captive insurance judicial proceedings and all formalities.

Exclusive Online Services

Client Information Portal

The Mossack Client Information Portal is a secure online account that enables you to access your corporate information anywhere and everywhere, with real time updates of your ongoing requests.

Case Information Service

You can track the progress of your requests as each case develops. You can also communicate with our staff worldwide and view digital copies of documents as soon as we receive them at our offices. You can also choose to receive automatic email notifications whenever one of your cases is updated.



Online Payment System

More than just a payment application, the Mossack Client Information Portal offers a complete account management system where you can keep track of all of your invoices – pending or paid – and you can generate your statement of account with up-to-the-minute information. You can pay your outstanding invoices either online or by credit card or, you can take advantage of our debit account application, or you can use a batch payment option that facilitates payment through bank transfers and cheques.



Electronic Delivery Service

You can subscribe to receive your annual invoices and account statements via email or fax as soon as they are issued.

Online Company Documents

This unique service acts as a virtual filing cabinet that provides 24/7 online availability of your corporate documents.



Company Formation

For each of your companies there is an online file with the details of its establishment, the board of directors, every case every assigned to the file and its involving history. Similar files are also available for foundations.

Shell Company Reservation

With the Mossack Client Information Portal, you can view an updated list of the shell companies available at your nearest Mossack office and you can reserve companies directly online.



Mossack Fonseca

Online Services



Mossack Fonseca
Online Services

Data Security & Confidentiality

You information has never been safer on Mossack Fonseca's secure Client Portal.

To ensure we can provide our clients with the most secure and up-to-date protection available, we house all of our servers in-house. Our Client Portal encryption certificates are the most powerful secure socket layer (SSL) encryption commercially available today.

VeriSign is one of the most recognizable Internet security providers and offers the strongest encryption available with the most rigorous authentication standards.

Mossack Fonseca has always provided our clients with the most secure technology available and we join the 95% percent of Fortune 500 companies as well as the world's 40 largest banks who rely on this technology to keep our client information protected.



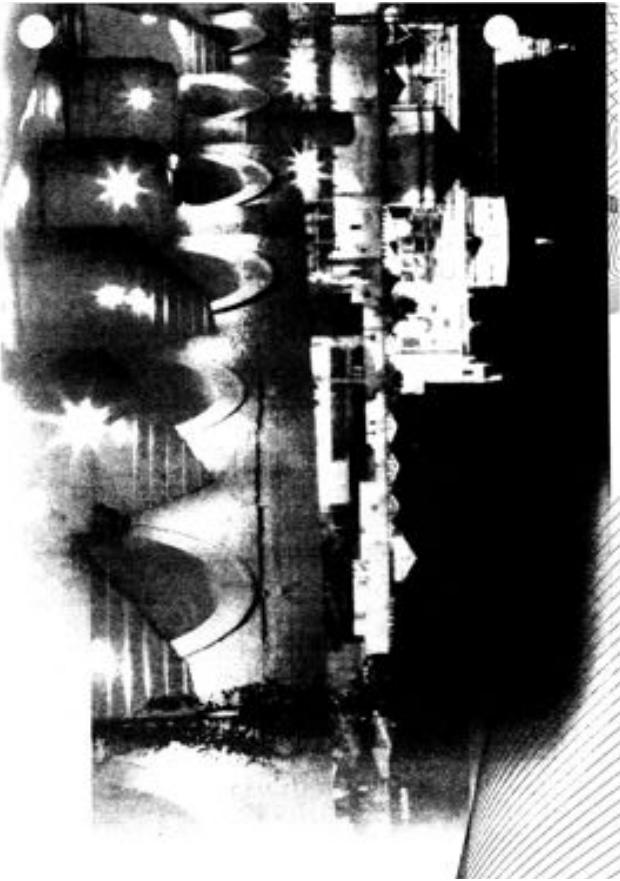
KYC and AML Guidelines

Mossack Fonseca & Co maintains standards, procedures and internal controls to know our clients and their activities, to avoid capital laundering risks and to guarantee that operations are not carried out with individuals or institution whose identities cannot be confirmed or whose activities are incompatible with those supported by Mossack Fonseca & Co.



Advantages of working with us

- Experience since 1977 illustrates our history of stability and continuity
- 24-hour service from our Panama Headquarters
- We believe in "First Time Right"
- A history of innovation and the fastest industry response time
- A powerful global network of our own offices at your service
- Panama's first and only ISO 9001 certified law firm
- Decomplex Due Diligence requirements
- Store-of-the-day next time "Case Information System"
- Secure technology platform with VeriSign® encryption and Central Bank standards
- Continuous staff training and low turnover rate
- Proactive search for solutions in changing business environments



Mossfon Business Center

Mossack Fonseca is able to offer sophisticated serviced office suites and first class virtual office solutions that place you and your companies in the heart of one of the most traditional jurisdictions – Panama.

We offer real office space offshore and instant workstations fully wired with state-of-the-art technology. Our services include a communications center staffed with a team of receptionists and our business support center is home to our clerical staff, administrative assistants and IT department.

Common areas include an elegant reception area, a fully equipped boardroom, conference rooms and offices.

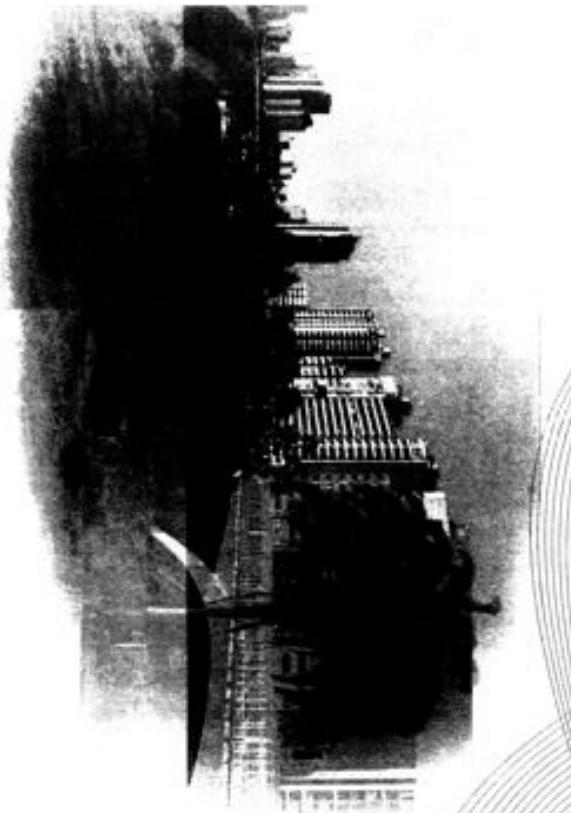


Mossack Fonseca

Business Center

Imagine having a business everywhere and yet nowhere – a totally threat-proof solution. Growth is only limited by the scope of your ideas – not by operational costs and staff limitations. Information is always available and secure, whenever and wherever you want it.

Our virtual offices provide you with a complete communications portal that allows you to keep in touch with your business anywhere in the world. We offer a multilingual electronic call center, private email and mail forwarding services by fax, email, regular mail or international courier.



Social Responsibility

Social responsibility is an opportunity to foster change where it is most needed. Each year we contribute to various organizations that share our values and goals. Through our Corporate Social Responsibility program, we actively volunteer and contribute to the positive development of society.

Mossack Fonseca & Co. is committed to community involvement and as a result, our experts have assisted many organizations with their legal needs, including the following:

- The World Bank
- The British Aid Society
- Citizens Alliance for Justice
- Club Activo 20-30
- Club Esperanza
- Asoclub de Panamá
- Explora Art & Science Foundation
- Fundación del Club Casino

Social Aid Committee

The aim of the Social Aid Committee is to develop social and welfare activities to ensure more citizens have access to training, health services, recreation, culture and sport. The Social Aid Committee also raises funds for social and community projects targeting areas and people most in need.

Mossack Green Committee

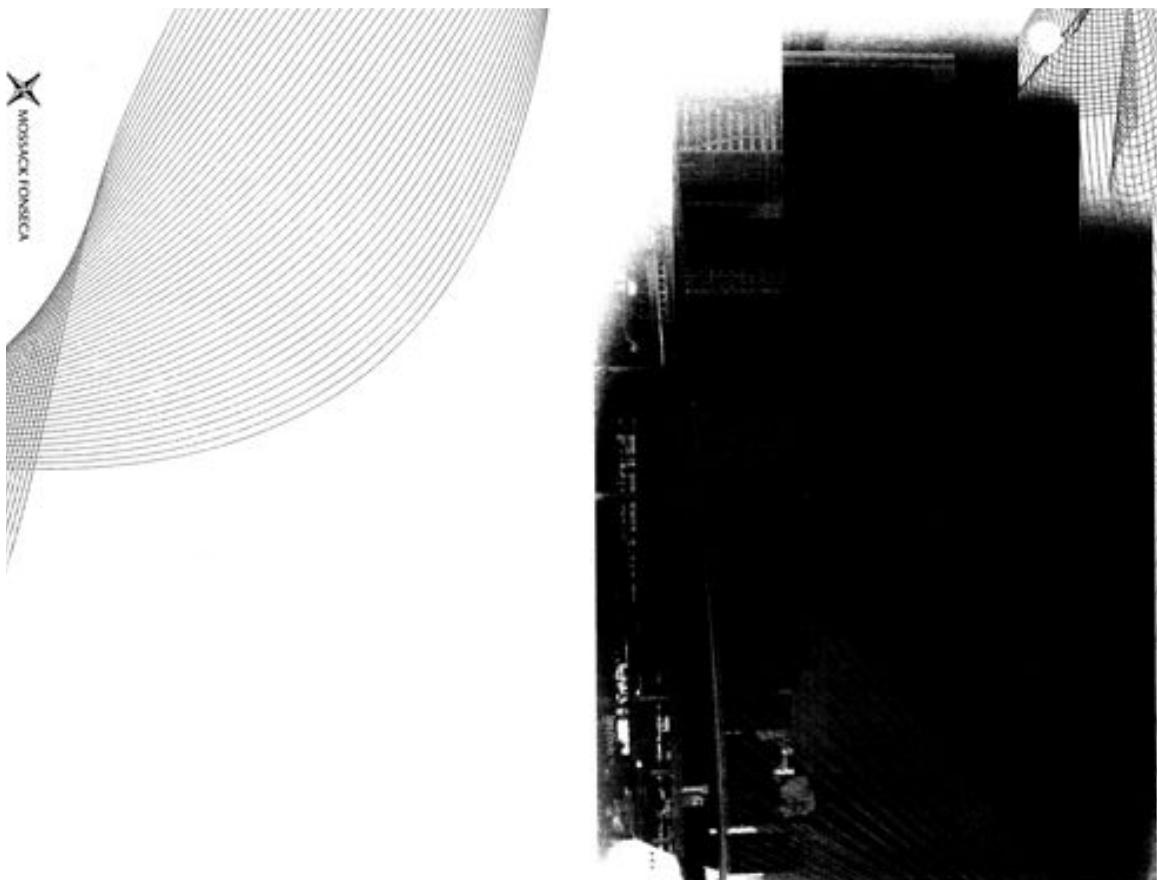
Mossack Fonseca has created a committee composed of employees volunteering to encourage the use of environmentally friendly practices within and outside the firm, and to help preserve the planet and reduce consumption of materials depleting our supply of natural resources.

MOSSFON

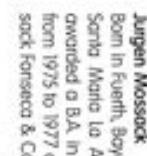
MOSSFON
Charity Committee

 MOSSACK FONSECA





Our Partners



Jürgen Mossack
Born in Fürth, Bavaria, Germany on March 20, 1948, he studied law at Sorbonne, Paris La Antigua University in Panama City where he was awarded a B.A. in law in 1973. He worked as an attorney in London from 1975 to 1977 and thereafter started what has today become Mossack Fonseca & Co.



Ramon Fonseca Mora
Born in Panama on July 14th, 1952, he studied law at the University of Panama and the London School of Economics. His professional experience includes the United Nations Conference for Trade and Development in Geneva as legal advisor from 1977 to 1982.



Christoph Zollinger
Born in St. Gallen, Switzerland on April 3rd, 1969, he studied law at the University of Zurich where he graduated from the School of Law in 1995 (i.e. iur. iuris 1995). He joined Mossack Fonseca in 1997 and became partner of the Mossack Group in 2004. As Head of Operations he has been directly involved in the modernization of our internal processes and in the creation of our new technology and communications platform.

He is a member of the Society of Trust and Estate Practitioners (STEP - Panama Chapter). He also serves as the Ambassador for Special Missions to the Ministry of Foreign Affairs of the Republic of Panama.



EXHIBIT B

ALORCA

PLAZA, INC.
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Suite 1000
Dallas, Texas 75247